

City of Fort Lauderdale

FY 2004/2005

**Proposed
Operating
Budget**

**Presented By
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Acting City Manager**

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July 15, 2004

Mayor Jim Naugle
Vice Mayor Dean J. Trantalis
Commissioner Christine Teel
Commissioner Carlton B. Moore
Commissioner Cindi Hutchinson

Honorable Mayor and Commissioners:

I have had the distinct honor of serving as your Acting City Manager since October 9, 2003. Although a new City Manager has been selected, he does not begin his service until August 2. Therefore, I am submitting the Proposed Budget for FY 2005 as required by the City Charter. My objective is to provide for the long-term financial stability of the City, while allowing the City Commission and the new City Manager the maximum discretion as final budget decisions are made for the fiscal year beginning October 1, 2004 (FY 2005).

The proposed all funds budget totals \$416,424,311, which is 10.4 percent higher than the budget adopted for the current fiscal year. The General Fund Proposed Budget is \$248,881,059, which represents a 15.7 percent increase over the current year's General Fund budget. The proposed millage for operating and debt purposes is 5.7951, which is 11.5 percent higher than the current rate and 23.7 percent above the rolled-back rate. In terms of requirements to finance the ongoing operations of the City (not debt service), the proposed operating millage is 5.4319, or 24.8 percent above the rolled-back rate.

Proposing a tax increase is absolutely a last resort measure. However, the current millage is unsustainable given our fiscal condition and the public's demand for services. Extraordinary times require extraordinary measures and corrections. The reality is that sound fiscal policy dictates both increased revenue flows and enhanced expenditure controls.

It is important to note the rolled-back rate is highly unrealistic and is not fiscally sound over the long run. We must confront the reality that our situation is based on a cumulative imbalance of \$37 million over the past four years as follows:

- \$21 million in insurance deficits that should have been funded in previous years;

- \$7 million in precipitous draw downs of reserves that allowed an artificially low millage;
- \$4 million in capital outlay and improvement deferrals (in FY 2004 alone);
- \$4 million in foregone revenues created by the untimely assessed value adjustments made by the County Property Appraiser's Office and the Value Adjustment Board; and,
- \$1 million in one-time, non-recurring, short-term revenue "fixes" in FY 2004.

Over the past four years, had the City set the millage at realistic levels, rather than reducing it each year, the rolled-back rate would have been closer to adequate this fiscal year. Rather than the 24.8 percent increase over roll back we are considering, the increase would have been 15.8 percent. Indeed, the Proposed Budget could have actually reduced the millage by 0.0929. Given the twin goals of re-establishing fiscal stability and funding Commission priorities, this analysis is important as it shows how budget decisions today affect funding options in future years.

The impact of the millage will be significant, but affordable, for the taxpayers of Fort Lauderdale, to guarantee fiscal stability.

Our long standing budget example:

- For the average homesteaded property with an assessed value of \$199,920, the increase would be \$124 (or \$10.33 per month).

According to the Property Appraiser's Office:

- The average market value of a condominium is \$227,992. For an owner who does not have a homestead exemption, the tax increase would be \$301 (or \$25.08 per month).
- The average market value of a single-family home is \$327,881. For an owner who does not have a homestead exemption, the tax increase would be \$433 (or \$36.08 per month).

The Proposed Budget assumes the levying of a fire non-ad valorem fee that will recover 100 percent of the cost of fire services. The proposal includes levying the fee against governmental entities at the 100 percent rate, while providing a 50 percent assessment for nonprofit organizations. This recognizes the services the non-profits provide the community vs. the City services they receive. Were the fire assessment proposal not to be accepted, it would require an additional \$8,355,000 in property taxes, increasing the proposed millage to 5.8675 or 35 percent above the rolled-back rate and a combined operating and debt service mileage of 6.2307. To the extent that 100 percent recovery is sought from nonprofits, an additional \$400,000 in fire assessment fees would be realized and the millage could be reduced by 0.0209 mills. I strongly recommend the Commission's adoption of the increase in fire suppression recovery level.

The Proposed Budget includes funding for Fire-Rescue Dispatch since the decision to transfer the function to the Broward Sheriff's Office (**BSO**) has not been made. The necessary inter-local agreement has not yet been negotiated and BSO has not yet included funding in its budget. If the \$800,000 expenditure for Fire Dispatch were to be transferred to BSO, the proposed millage could be reduced by 0.0418 mills.

Guiding Fiscal Philosophy

The hallmark of my nine-month tenure as Acting City Manager has been fiscal responsibility and accountability. I have been guided by honesty and integrity in the budgeting process. Being fiscally conservative and prudent means the realistic funding of requirements to restore fiscal sustainability and provide the level of services that citizens have come to expect and may or may not result in tax cuts. Re-establishing fiscal balance, correcting the excesses of the past, maintaining credible service levels, and responding to new demands for services do have costs. This message provides a “reality check” for municipal finances.

This budget proposal is crafted from my observations during nine months of profound changes and cutbacks:

- The highest priority must be the restoration of fiscal stability and sustainability, which requires steps to provide adequate funding of reserves and resolve the insurance deficit situation;
- We need to realistically estimate revenues and project expenses;
- We cannot “grow” ourselves out of a fiscal problem (the new growth in valuation does not even cover the built-in salary cost of merit/step increases);
- The workforce base has been dramatically reduced and further reductions will impact service quality and/or the existence of certain services/programs; and,
- Past budgets have created certain unrealistic illusions: greater expectations for salary increases by employees and questionable expectations for low, unsustainable, millage by taxpayers.

The unfortunate truth is that we need to pay for fiscal stability and the services we receive. History has shown fiscal decisions postponed become fiscal problems compounded.

It is extremely difficult for a fiscal conservative to propose property tax and fire assessment increases; however, given the City’s financial condition and the City Commission’s articulation of program priority and service levels, there are no other viable alternative. We need the leadership to act decisively with the fiscal dilemma that confronts us. Learning from the unfortunate experiences of July 2003, we need to advertise a millage that funds the appropriate level of services and allows public debate on how we provide for fiscal stability, what services we provide, and how we organize effectively and efficiently to provide them.

Financial Activity of the Past Year

To put this Proposed Budget in its proper context, I believe it is important to review the events of the past year, as they set the stage for the recommendations included in this message.

Last July, the previous City Manager presented an initial budget that called for an increase in the millage that would have generated an additional \$2,150,000 in General Fund revenue over the millage that was ultimately approved by the Commission in September 2004. Additionally, the budget relied significantly on a continued hiring freeze, furlough days for employees, non-recurring revenues to cover recurring costs, and a \$2 million revenue increase from police and fire alarm registration fees to balance the budget. The City Commission requested an alternative budget that was approved after the public hearings in September that was 11 percent above the rolled-back millage for operating purposes, but lower than the millage in total from FY 2003. After adoption of the budget on September 16, 2003, the City Manager resigned, and I was appointed Acting City Manager in October 9, 2003.

My primary charge from the City Commission was to get the City's fiscal house in order. It was generally understood that we needed:

- realistic estimate of revenues;
- to avoid using one-time, non-recurring revenues for on-going expenses;
- enhanced expense controls over key line items, such as overtime and salaries;
- exacting controls of position counts (full-time equivalent positions authorized and vacancies to be filled);
- realistic appraisal of current health and liability insurance needs, as well as funding of insurance deficits;
- realistic budgeting for capital outlay and capital improvement expenditures; and,
- a plan to restore General Fund reserves.

To formalize our commitment to fiscal policies to achieve fiscal stability and long-term sustainability, I am proposing today an ordinance that implements these pertinent financial policies to guide our financial planning. We must learn from the past and commit ourselves to future responsible fiscal performance.

Shortly after my arrival, we set about ensuring that the adopted budget would work fiscally. After conferring with City staff, I proposed a Budget Reduction Plan, which was subsequently approved by the City Commission in December 2003. This Budget Reduction Plan put actions in place to fulfill the high expectations for salary savings and shifted resources to the most critical areas for service delivery. Adjustments totaling \$12 million were made in FY 2004 that put in place a \$15 million adjustment for FY 2005. The Plan set up tracking procedures to ensure that \$8 million in salary savings would be achieved to comply with the budget limits, including formal implementation of the equivalent of six furlough days for all employees and elimination of vacant positions. These steps were necessary to meet the requirements of the adopted budget.

Additional resources were identified from contract savings, implementation of an amnesty program for code fines to fund public safety aides for the remainder of the fiscal year, donations from the public to fund the mounted police patrol, and increased scrutiny of both overtime and part-time salaries. The Plan shifted resources to more essential areas of the budget including critical computer replacements, more realistic facilities maintenance, anticipated termination pay and unemployment compensation with

projected layoffs, sufficient water resources for landscape maintenance, and operation of new park areas projected to open during FY 2004.

Beyond the December Budget Reduction Plan, other actions taken during the year included:

- \$400,000 in savings by establishing a cell phone allowance to reduce communication costs and more efficiently administer the use of cellular telephones;
- \$144,000 in savings from renegotiating the Air and Sea Show contract to further limit the City's liability for a major special event;
- \$900,000 in savings from leasing the Fort Lauderdale Stadium to the Baltimore Orioles;
- \$1 million in savings from closing the Trash Transfer Station in lieu of increasing sanitation rates; and,
- \$2.8 million in savings from closing the City jail.

Together, our objective was to initiate a process whereby the City proceeded on the road to long-term financial strength while providing a sound foundation for the future. The decisions made in December have served as the point of departure in developing this Proposed Budget.

Many in the community voiced concerns that the reductions were too severe, especially in public safety and engineering. However, given the resource levels available and the need for long-term sustainability, the Commission and I felt we were left with no other alternatives.

To address concerns expressed by the City Commission, the Budget Office provided monthly financial reports that included actual revenues and expenditures to date compared to budget for all operating funds, a detailed breakdown of overtime expenditures by department, and the status of savings from furloughs. Additionally, budget amendments have been proposed by staff and approved by the City Commission, which update the City's financial system.

In all, we have restored financial accountability and controls to the City. Any potential waste has been extracted from the municipal budget. This Proposed Budget starts from a reduced staffing and resource level that has been evaluated and controlled on an on-going basis for the entire fiscal year.

Key Elements of the Operating Budget

We have examined the key elements of the operating budget that have posed fiscal challenges in the past year. These include staffing levels, salaries and benefits, pension contributions, overtime and premium pay, health care costs, liability insurance costs, travel and training, and fuel costs.

A. Staffing Levels

The costs related to personnel comprise about 78 percent of the operating budget. Therefore, the number of full-time equivalent (**FTE**) positions, for the most part, determines the size of the budget. The current authorized staffing level for FY 2004 is 2,580.20 positions based on the December 2003 Budget Reduction Plan, as modified by some additional staffing in Construction Services to expedite the permitting process. This is approximately the same level as authorized four years earlier in FY 2000 -- and down by 87.3 positions from the original FY 2004 Budget. The proposed staffing level for FY 2005 is 2,620.7.

**Total Authorized Staffing Levels
All Funds**

<u>Fiscal Year</u>	<u>FTE</u>
FY 2002 Adopted	2,631.55
FY 2003 Adopted	2,636.70
FY 2004 Adopted	2,667.50
FY 2004 December	2,589.70
FY 2004 Current	2,580.20
FY 2005 Proposed	2,620.70

The proposed staffing level includes the additional positions itemized by purpose later in this message and the Executive Summary to address Commission priorities, prepare for annexation of unincorporated areas, provide additional fiscal controls over budget preparation and monitoring, ensure adequate engineering procurement and construction oversight, and strengthen management analysis and controls.

B. Salaries and Benefits

The authorized staffing level determines the budget for salaries and benefits. Shown below are salaries and benefits as a percentage of the General Fund operating costs.

**Salaries and Benefits as % of Operating Costs
General Fund Only**

<u>Fiscal Year</u>	<u>Percentage</u>
FY 2002 Actual	78.5%
FY 2003 Actual	78.1%
FY 2004 Estimated	78.1%
FY 2005 Proposed	77.5%

Even with increases in pension costs, the cost of salary and benefits as a percent of the proposed operating budget, which excludes transfers for debt service and capital improvements or reserve amounts, is staying fairly constant. This is due to increases in other insurance costs and capital outlay as well as a reduction in the staffing level compared to the most recent fiscal year's authorized strength.

Overtime cost reductions are also contributing to this offset in the projection for FY 2005.

The Proposed Budget does not contain any salary savings assumptions.

The proposed General Fund budget for FY 2005 includes \$3 million for termination pay. There are currently 101 employees that will be required to leave City employment because of their irrevocable decision to accept the Deferred Retirement Option Plan (**DROP**) which mandates a maximum DROP period and termination date. Given the impact that the loss of thousands of years of city experience will have on municipal services, it is essential that positions be filled on a timely basis.

City staff has evaluated and the Commission has reviewed opportunities for alternatives to using City employees for service delivery. A staff recommendation on potential outsourcing/privatization opportunities was approved by the Commission on May 18, 2004. The most viable options are being considered by the new City Manager. The City has a strong track record for outsourcing with the private sector and partnering with other public agencies where the City's best interest is served by doing so.

C. Pension Contributions

In addition to the number of authorized positions, we have focused on some specific benefit costs that are affected by more than just the number of employees. For example, the City has seen a steep and unsustainable increase in its required contributions for employee pensions (defined benefit plans) over the past two years, due primarily to the economy.

- The City's contribution for the General Employees Retirement System (**GERS**) grew from \$9 million in FY 2003 to \$12 million in FY 2004 to \$14 million in FY 2005 – a 56 percent increase over two years. For FY 2005, the City's contribution to GERS will total 22 percent of base pay.
- The City's contribution to the Police and Firefighter's Retirement System (**PFRS**) grew from \$6.4 million in FY 2003 to \$12 million in FY 2004 to \$16.4 million in FY 2005 – a 167 percent increase over two years. For FY 2005, the City's contribution to PFRS will total 37 percent of base pay.

The amount of the City's financial participation in the pension plans is determined by outside actuaries who calculate the plans' long-term liabilities for accrued benefits, amortize them over a fixed period of time, and then subtract the amounts generated from employee payroll deductions and investment earnings. The remainder is the City's obligation. Both plans have incorporated a "smoothing" approach to investment earnings that normally would moderate fluctuations in the City's contribution. However, the current five-year smoothing periods include three years of down markets where earnings for all investors were limited or non-existent. The past year was an improved year in terms of investments, but the actuary only credits 20 percent of that performance in the calculation. With the Federal Reserve increasing interest rates for the first time in four years on June 30, 2004 from a 46-year low, we anticipate an economy that is improving and will reflect, we hope, a decrease in pension actuarial projections for FY 2006.

To ensure long-term sustainability and greater control over the City's pension costs, we are currently negotiating the pension benefit with all collective bargaining units. The City is seeking to increase pension deductions by 2 percent for current employees, with the City and employees sharing in costs over and above a determined cap.

D. Overtime and Premium Pay

In past years, the City has seen tremendous amounts of overtime and premium pay expended in the delivery of City services. The cost of this overtime frequently exceeded original budgetary estimates and were subsequently covered in a year-end budget amendment, especially in Police, Fire-Rescue, and Parks and Recreation. Upon my appointment as Acting City Manager, I directed an intense analysis of all overtime.

City departments have reduced overtime expenditures significantly. In the General Fund, we have reduced overtime by \$4 million comparing the FY 2003 actual of \$7.4 million with the FY 2004 budget. To date, our efforts have exceeded our expectations. The FY 2005 level of \$4 million is a more realistic level given the actual expenditures in FY 2004.

In addition to the increased scrutiny of overtime use, all three bargaining group FY 2004 agreements changed how overtime is calculated. Time and one-half pay is calculated based on time worked and does not include sick time taken during the pay period for all employees; additionally, for FOPA bargaining unit employees, the calculation does not include vacation and other leave. The implementation of the calculation change occurred during the spring, and we are in the process of determining the magnitude of this change on overtime expenditures. The result will definitely be a reduction in cost.

The City's collective bargaining position with firefighters and police officers calls for a calculation of overtime similar to that in place for the FOPA bargaining unit employees. This would result in increased overtime savings in FY 2005. Because overtime and premium pay are required under the Federal Fair Labor Standards Act, with the acceptance of the City's position on the overtime calculation by fire and police bargaining units, we will have made as much progress as possible in controlling overtime costs.

E. Risk Management

1. Health Care Costs

Health care for City employees is a significant expense of approximately \$18 million in all funds or 12 percent of salary costs. The health plans for those employees in bargaining units are governed by collective bargaining agreements. The agreements stipulate the City's obligation for contribution to the plan. For police officers and firefighters, the bargaining unit representatives provide their own health care plans and the City contributes the amounts specified in the collective bargaining agreements. For general employees as well as non-bargaining employees, the City administers its own self-funded health plan.

After three years of various adjustments, which included: 1) changes in prescription drug benefits, 2) modification in provider networks and discounts, 3) implementation of employee payroll deductions, and 4) changes in co-payments, the plan is showing an improved financial picture. The City's remaining share of the plan's deficit of \$900,000 will be retired in FY 2005 and the employee share is being retired over the next four years. This deficit payment period may be reduced if the plan continues to generate additional surpluses over claim expenditures.

The current bargaining representative for the general employees, the FOPA, has advised that it wants to create its own plan effective January 1, 2005. Additionally, the City is in receipt of a petition from the Teamsters for a representation election. This Proposed Budget assumes no increase in the current level of City contribution. Prior to open enrollment in the fall, the Commission will approve any changes in the health plan options and the actuarially-determined rates for FOPA represented employees and nonbargaining unit employees. The Proposed Budget does not include any funds to increase the City's contribution for police and fire-rescue employees. Effectively, the burden of increased health costs or benefit adjustments would be fully borne by the employees.

2. *Liability Costs*

The most expensive lines of coverage are for workers' compensation, general liability, vehicle liability, police professional liability, employment practices liability, and property insurance. The less expensive lines of coverage include public officials liability, criminal acts, and airport liability. The City holds outside policy coverage for large workers' compensation and employment practices claims and most property claims. The rest of the City's coverage is self-insured which means the City must budget for claim expenditures. An outside actuary determines how much should be budgeted including claims that will likely be incurred but not reported. These rates, however, were not fully funded over the past three years by charges to departments.

Additionally, there are overhead and administrative costs to operate a primarily self-insured program, which have not been adequately funded through premium charges to operating departments in recent years. In better economic times with higher interest earnings on larger cash balances in the Insurance Fund, investment earnings covered those costs. Also, rates were not adjusted in the past to account for light duty work, which is paid by the Insurance Fund for a maximum of two years to encourage departments to utilize workers injured on the job that are capable of some contribution to their department. Likewise, these costs were not charged back at all to departments.

As a result, the City's Insurance Fund has accumulated a deficit over three years, which, at the end of FY 2003, total \$14 million. The Commission was provided a three-year plan for addressing this deficit at the July 7, 2004 Commission Meeting. With the implementation of this plan that provides for realistic charges to departments and with the arrival of the new Risk Manager, I am confident that we are on the right course with our self-funded insurance program.

The following shows the accumulating deficit for the consolidated Insurance Fund, which includes employees' health plans and liability coverage:

Insurance Fund Year-End Balances

<u>Fiscal Year</u>	<u>Amount</u>
FY 1999	\$ 1,725,324
FY 2000	\$ 873,328
FY 2001	\$(5,282,020)
FY 2002	\$(15,090,195)
FY 2003	\$(20,578,678)

The external independent auditors have highlighted in the FY 2002 and FY 2003 audits that these deficits have a significant impact on the City's financial condition. The Audit Advisory Board and the City's response to the Auditors' management letter have acknowledged its seriousness and the commitment to resolve the matter within three fiscal years (from FY 2004 to FY 2006).

F. Travel and Training Costs

Certification training for police officers, firefighter/paramedics, building inspectors, code compliance officers, internal auditors, and accounting staff, as well as conferences and continuing education opportunities, keeps staff updated with the latest approaches or legal changes affecting service delivery.

The amount of spending in this area was reduced from \$786,000 in the General Fund in FY 2003 to a projected \$367,000 in FY 2004. For FY 2005, I propose a restoration of most of the prior spending level to just over \$700,000. This is necessitated by the requirements of periodic certification and continuing education unit costs to keep our workforce up to date. Of this amount, 60 percent is for Police and Fire-Rescue training and travel.

G. Fuel Costs

As everyone is aware, the price of gasoline has soared over the last few months. The City is a consumer of fuel to run heavy equipment, police cars, fire apparatus, rescue vehicles, and sedans for inspectors and other field personnel. General Fund fuel costs are anticipated to be \$1.5 million next year, which are 7 percent higher than the current year and 15 percent higher than two years ago.

Recommended Budget Increases

During times of financial stress, the tendency of an organization is to retrench and to make changes only necessary to create the savings to get through the financial crisis. While this may be a viable strategy for a temporary, short-term loss of revenue, it is not a sound, long-term strategy for our situation where expenses continually exceed revenue. Achieving our goal of financial responsibility requires that we make decisions about changing our mix of services and providing the appropriate level of administrative support necessary to operate a multi-million dollar operation.

The Proposed Budget provides for a stronger financial foundation for the City in the long-term. It accounts for "lessons learned" in the personnel/services cuts required by the

December Budget Reduction Plan; addresses Commission priorities identified during this fiscal year; provides for public safety needs; prepares for likely annexation of three unincorporated areas in September 2005; and strengthens the City's capabilities for management oversight and operational efficiencies. The most significant increases included in the Proposed Budget are summarized below.

A. Proposed \$4 million Appropriations for Financial Stability

Given the City's current fiscal position, the first priority is to take meaningful steps to restore the financial health of the City. Our actions will allay concerns of the general public, external auditors, the Audit Advisory Board, and the financial markets.

The City has not budgeted for adequate reserves in the recent past. This was no more apparent than in FY 2003 when the City projected ending the year with \$86,000 in the General Fund or approximately 0.034 percent of operating expenditures. As the result of hiring and expenditure freezes, the year ended with \$875,000 in unreserved and undesignated fund balance – about 0.3 percent of the General Fund.

Twelve percent of operating expenditures is a generally accepted benchmark for minimal reserves. The amount of reserves in the City's financial statement draws the attention of bond rating agencies. As the Commission is aware, Moody's Investor Service did lower the City's general obligation bond rating from Aa2 to Aa3 in the past year; the rate for non-general obligation borrowing is even lower. To begin addressing this critical need, the Proposed Budget provides for the following reserves as part of next year's budget:

- A \$1 million increase to \$3 million in Working Capital Reserve. I envision this reserve will ultimately be funded at 5 percent of the General Fund. The next steps of the plan provide for the following working capital reserve levels: \$6 million in FY 2006 and \$10 million in FY 2007 with 5 percent of expenditures thereafter. This "cash flow" amount is considered a reserve, as it is not intended to be tapped for operating purposes.
- A \$1 million appropriation to the Stabilization Reserve. This reserve would be used to smooth out drastic fluctuations in recurring expenses, especially non-discretionary expenses, such as pensions or insurance. This fund would receive an additional \$2 million in FY 2006 and an additional \$2 million in FY 2007. It is recommended that the Commission allocate half of any decrease in: 1) pension contributions, 2) actuarial insurance rate, or 3) debt service savings, to fund this reserve in future years until a 2 percent of expenditure level is achieved.
- A \$2 million appropriation for emergency reserves. This reserve would serve as a "rainy day" amount for non-recurring expenses. I recommend the reserve balance equal 5 percent of the General Fund. The next steps in the fiscal recovery plan would be to appropriate an additional \$4 million in FY 2006 and an additional \$4 million in FY 2007, plus all year-ending surpluses until the fund reaches 5 percent of expenditures.

These proposed amounts represent approximately 2 percent of the proposed General Fund budget for FY 2005. To ensure that these reserves are protected, I

am proposing an ordinance, which would allow appropriation from these reserves only by a super-majority (a majority plus one of the City Commission membership).

The following table shows reserve levels of selected cities.

**Unreserved General Fund Balance of
Major Florida Municipalities
(as of September 30, 2003)**

<u>City</u>	<u>Fund Balance</u>	<u>% of Budget</u>
Fort Lauderdale	\$ 875,000	>1
Hollywood	5,640,766	5
Coral Springs	16,406,549	27
Miami Beach	26,982,549	18
Tampa	42,050,000	26
Orlando	58,755,042	23
Miami	136,905,142	40

B. Proposed \$1 million Appropriations for Contingencies

My proposal for General Fund contingencies would continue at the \$1 million level, which is less than 0.5 percent of expenditures. That amount would be increased in each of the next two fiscal years by an additional \$1 million, until it reaches 1 percent of expenditures. The proposed contingency does not provide funds for any increase in salaries or benefits.

While I can foresee the need to create a Commissioners' Discretionary Fund in the future for worthwhile programs and initiatives, I have not provided one in this budget and would suggest that it not be created until FY 2008 when reserve requirements are fully funded.

C. Proposed \$12.8 million Appropriations for Non-Discretionary Expenses

1. \$6.3 Million Insurance Fund Deficit

As discussed earlier, the City's insurance operations not related to employee health care have a long-term liabilities shortfall. A three-year plan was approved by the Commission on July 7, 2004 to resolve this issue. Each fund was asked to contribute based upon its proportionate share of the liabilities and on a timetable that was feasible within its funding capabilities. Except for the General Fund, Central Region Wastewater Fund, and the Insurance Fund itself, all other funds are paying their share of the past deficit in FY 2004.

The General Fund portion of this plan for FY 2005 is \$5.4 million. That amount has been included in the Proposed Budget and the rates to the departments are based on their share of the liability. The plan calls for another \$5.4 million contribution in FY 2006 to fulfill the General Fund obligation. The breakdown and payment schedule by fund is shown as follows:

Insurance Deficit Repayment Plan

<u>Fund</u>	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>
General	\$ 0	\$5,404,000	\$5,422,002
CRA	35,739	0	0
Sanitation	311,819	0	0
Water & Sewer	1,380,072	0	0
Central Region	0	184,531	0
Parking	315,897	0	0
Airport	42,325	0	0
Stormwater	78,712	0	0
Insurance	0	45,254	0
Central Services	38,553	0	0
Vehicle Rental	27,087	0	0
ASD Garage	<u>2,093</u>	<u>0</u>	<u>0</u>
Total	<u>\$2,232,297</u>	<u>\$5,633,785</u>	<u>\$5,422,002</u>

For FY 2005, the partial payment of the insurance deficit, by insurance type, is as follows:

- Workers' Compensation, \$1,950,000;
- General Liability, \$600,000;
- Police Professional Liability, \$1,204,000; and
- Property Insurance, \$296,242.

In addition, the City will be paying its share of the employees' health self-insurance program in the amount of \$900,000.

2. \$1.6 Million Insurance Increases for FY 2005

The Proposed Budget also includes \$1.6 million in increased charges to adequately cover ongoing Insurance Fund costs. These include the following actuarially sound increases:

- Workers' Compensation, \$1,216,403;
- General Liability, \$164,737;
- Police Professional Liability, \$141,866;
- Property Insurance, \$64,242; and
- Other, \$12,752.

3. \$5 Million Increase in City's Actuarially-Required Payments for Pension Plans

The Proposed Budget includes an increase of \$5 million in contributions required to the City's two defined benefit pension plans. The total contributions of \$14 million for

general employees and \$16.4 million for fire and police will keep both plans actuarially sound.

4. \$1.5 Million in Termination Pay

In anticipation of employees who will be leaving City employment due to the DROP requirement, as well as for other unanticipated retirements, an additional \$1.5 million has been added for termination payouts.

D. \$7 Million in Capital Improvements and Outlay

1. \$4 Million in Capital Improvements

The Proposed Budget includes restoration of the appropriate level of General Fund contribution from \$0.8 million to \$4.8 million, which allows us to move forward with important capital improvements and accelerated capital program efforts as planned a few years ago. It is anticipated that this contribution will be leveraged through long-term borrowing to meet the capital needs of the City without hamstringing the budget in future years with excessive debt service. The City's debt ratios continue to be low relative to other governmental entities. Additional borrowing makes the necessity for increasing the reserves all the more important. The Commission will recall the vast majority of the CIP and ACIP was removed from the FY 2004 budget; further deferral is ill-advised.

2. \$3 Million in Capital Outlay

During this fiscal year, I took a hard stand against purchases of capital equipment, unless they were absolutely necessary. Purchases such as computer replacement, additional vehicles, and non-vehicular equipment can be deferred in the short-run; however, a base level of capital replacement is necessary to avoid a situation where equipment falls apart and must be replaced on an emergency basis. Systematic recapitalization is important and includes fire-rescue bunker gear, hose packs, mobile reporting equipment for the Police Department, purchase of personally assigned vehicles for police officers to complete the last phase of the program, and replacement of street light fixtures. Other major rehabilitation and maintenance work includes the painting of the Kinney Tunnel (\$85,000) and the painting/sandblasting of the beach wave wall (\$300,000).

The Proposed Budget includes the creation of a replacement program through the Central Services Fund for systematic replacement of computer hardware similar to our successful vehicle replacement program. The program will begin with \$400,000 in seed money. Virtually every city service relies heavily upon electronic data and communication that is only as good as the equipment and software being utilized. This investment is intended to keep the City in a confident position for database management and the technology tools necessary to serve the City's customers.

E. \$5.4 Million for Commission-Articulated Priorities

During this fiscal year, the City Commission has indicated its priorities for additional expenditures through direct budget discussions, as well as deliberations on specific agenda items. As the impacts of the December Budget Reduction Plan became

evident during the year, perceptions changed regarding certain service levels that were to be curtailed, in the short-term, by resource constraints. The following increases in expenditures are included in this Proposed Budget to address these priorities:

- Enhanced professional procurement oversight for engineering and construction activities – 3 specialists in Administrative Services for engineering contracting, \$114,000, completely offset by revenue for a net cost of \$0;
- Restructured design and construction management – 9 positions, including 7 in a new Construction Management Division, as well as a public works director and secretary for \$778,000;
- Restoration of the NCIP, BCIP, and Special Assessment Programs – 2 positions for \$110,000;
- Establishment of a roving crew for neighborhood services small projects – 4 positions for a net cost of \$172,000;
- Restoration of the Accelerated Capital Improvement Program – 2 positions for a net cost of \$65,000;
- Creation of a transit planning capability – 1 transit planner for a net cost of \$50,000;
- Enhanced traffic design and neighborhood consultation capacity – 1 project engineer (traffic/transportation) for \$72,000;
- Additional constituent services support – 1 commission assistant for \$58,000;
- Additional allowance for Commission conference attendance for \$15,000;
- Enhanced code enforcement/lien processing capabilities – 1 assistant city attorney for \$110,000;
- Restored Economic Development function – a director and representative for \$170,000;
- Expanded budget development analysis and monitoring – 3 positions and consultant services for \$290,000;
- Creation of a credible historic preservation function – 2 planners for \$111,000;
- Expediting the Development Review Process and updating the Comprehensive Plan – 2 planners for a net cost of \$65,000;
- Articulation and monitoring of strategic vision – 1 strategic planning specialist for \$82,000;
- Implementation of the Downtown Master Plan for \$200,000;
- Updating the sign ordinance for \$10,000;
- Expediting the permitting process – 1 administrative assistant (ombudsman) for \$71,000;
- Providing additional code enforcement overtime for \$5,000;
- Developing and implementing an affordable housing strategy/program – 1 specialist and seed money for a study for \$370,000;
- Expanding the demolition program for a net cost of \$15,000;
- Promoting the marine industry and marine facility linkages – Marina Mile contribution for \$2,500;
- Restoring and continuing public safety aides (funded by amnesty fines in

FY 2004) for \$1,200,000;

- Restoring Engine 13 to adequate levels and reducing overtime – 8 firefighters for \$562,000, plus authorization for an additional 8 FTEs to be funded when further information is available on annexation; and,
- Continuing fire dispatch by the City (if not transferred to BSO) – 15 positions for \$800,000.

F. \$468,500 for Public Safety Enhancements and Requirements

Additional resources are provided in this Proposed Budget for public safety including the following:

- School crossing guards for \$51,000;
- Continuation of a Fire-Rescue storekeeper for procurement and distribution of supplies for \$54,000;
- 4 part-time police reserve officers for \$94,000;
- 1 police technical support analyst for mobile computer upgrade implementation for \$65,000;
- Traffic crash program and training for \$6,500;
- Required police training and certification for \$120,000; and
- Required fire training and certification for \$78,000.

G. \$1 Million to Extend Services to Annex Areas

A total of \$1 million has been included in this Proposed Budget for serving annexed areas. The election by Rock Island, Twin Lakes, and North Andrews Gardens will occur during this budget process. If the vote is to join Fort Lauderdale, the effective date would be September 15, 2005. The primary cost in next fiscal year would be the salary and benefits for new police officers that would need to be hired earlier in the fiscal year and trained for service beginning in September 2005. The Fire-Rescue Department budget includes the equivalent of 16 FTE's who would be recruited throughout the fiscal year so services can be provided on September 15th. The hiring schedule for those firefighters will be addressed when more information is known on annexation.

H. \$977,000 for Enhanced Management and Analysis

The following recommendations would improve the City's overall management and oversight:

- Deputy City Manager and executive secretary for \$249,000;
- Assistant to the City Manager and administrative aide in the City Manager's Office for \$149,000;
- Operating expenses for the above 4 positions for \$28,000;
- Consulting services and studies for zero-based budgeting and organization for \$250,000;

- City Engineer position within the General Fund for \$143,000;
- Information technology support for budget/program analysis and cost control – 1 technical report writer/compiler in Administrative Services for \$74,000;
- 1 data clerk for Building Maintenance work orders (currently, no clerical staff) for \$42,000; and
- 1 Clerk III for Building Maintenance in City Hall (currently, no clerical staff) for \$42,000.

I. \$333,700 to Achieve Operational Efficiencies

The Proposed Budget includes five items which would improve the operations and monitoring of municipal government. In general, these arose out of zero-based budgeting analysis and include:

- Staffing new parks – 3 recreation programmers and 1 parks maintenance worker for \$182,000;
- Creation of a park planning capacity – 1 park planner and initial work on a parks master plan for \$119,000;
- Expanding technology use – additional administrative services and information technology training for \$30,000; and
- Upgrading budget analytical capacities – schools and meetings for budget personnel for \$2,700.

J. \$130,000 to Maintain Grant Commitments

- City match for Bike Coordinator - \$17,000
- Funding of the Domestic Preparedness Coordinator and Secretary in Fire-Rescue that have been grant funded in the current fiscal year - \$113,000.

Recommended Position Deletions

Some of these proposed increases will be offset by deleting the following positions when they become vacant (DROP):

1 Code Enforcement Officer	\$59,000
1 Secretary III	\$48,000
1 Recreation Program Coordinator/Special Events	\$80,000
2 Park Rangers	\$66,000
1 Park Manager	\$85,000
1 Police Records Clerk	\$40,000
1 Police Sergeant	\$60,000

These reductions in vacant positions will require (a) realignment of code enforcement officer zones, (a) transfer responsibility for previously City-sponsored special events (e.g., Cajun and Blues festivals) to private promoters, (c) reduction of park patrolling

(within acceptable levels, necessitating re-prioritization), and (d) reduction (marginally) in police administrative overhead and expedited implementation of labor-saving technologies.

These are in addition to the deleted positions that occurred as a result of the December 16, 2003 budget amendment and the closing of the Fort Lauderdale Stadium Complex.

Proposed Resource Adjustments

In FY 2004, the City took extraordinary strides in reducing expenditures including \$8 million in salary savings, reduction in overtime expenditures, reduced travel and capital outlay costs, the closing of City facilities (such as the jail and the trash transfer station), and the curtailing of City costs for the Stadium and the Air & Sea Show. In preparing the FY 2005 budget, we have attempted to continue this limit on spending while including only the most critical increases discussed earlier. Even with this effort at expenditure control, additional resources are necessary. The major resource adjustments recommended are as follows:

- ***Increase the Property Tax Millage to Provide Maximum Flexibility***

The current millage for City operating and debt service purposes is 5.7951 mills. The City's tax roll for FY 2005 is \$20.2 billion dollars or 12.9 percent higher than the final valuation for FY 2004 after adjustments by the Property Appraiser and the Value Adjustment Board. The proposed rate for operating purposes is 5.4319 or 24.8 percent above the rolled-back rate. This rate provides the maximum flexibility for the new City Manager and the City Commission to make adjustments.

The Commission's only required action is to set the maximum millage by August 4. The tax levy may be lowered in September.

The average homeowner who has owned their residence for a number of years and benefited from the restraints on valuation provided for in the State Constitution would pay \$124 more than in 2003. According to the County Property Appraiser, the average condominium owner (not necessarily benefiting from a homestead exemption) would pay an increase of \$301 in City property taxes; a similarly situated average single family homeowner would pay \$433 more.

Over the last ten years, the City's tax bill for the average homeowner with homestead exemption has increased 11 percent. This is barely a 1 percent increase per year. Broward County with a millage that is currently 27 percent higher than the City's has gone up 3 percent (over ten years) for the same category of homeowner, and the School Board, with a millage 56 percent higher than the City's, has gone up 2 percent.

Taxing entities levying against properties in Fort Lauderdale with lower millage have charged a tax bill that has increased greater than the City's over the ten year period and include the Water Management District's increasing by 36

percent, the Florida Inland Navigation District by 22 percent, the North Broward Hospital District by 30 percent, and the Children's Services Council by 37 percent over a four-year period.

Currently, the City of Fort Lauderdale's portion of a residential tax bill is approximately 22 percent. With the increase proposed, that amount would increase to about 26 percent depending upon how other taxing entities set their millage.

- ***Set the Fire Non-Ad Valorem Fee to Recover 100% of Fire Costs***

The City has levied a fee for fire services since 1999. Previous fees have recovered only a fraction of the cost for services delivered by the Fire-Rescue Department that are not related to emergency medical services. The current fee recovers approximately 50 percent of fire protection and suppression costs. The proposed fee would recover 100 percent of the costs with a per residential unit charge going from \$63 annually to \$119 annually. Commercial properties are charged based upon square footage. I propose that governmental own property be levied the 100 percent fee. For nonprofit agencies, I suggest that a 50 percent recovery level would be appropriate; striking a balance between their contribution to the community and the city's cost to provide these services. Including these properties could generate \$1,300,000 that would otherwise have to be recouped from the property tax.

- ***Increase Water and Sewer Rates by 6%***

The City has traditionally made an annual adjustment in these utility rates to ensure that operating and debt service costs are covered and to avoid significant increases in any one year. The utilities are paying their share of the insurance fund deficit in the current year and continue to implement the Waterworks 2011 capital improvement program that is funded in part by revenue bonds requiring certain revenue coverage. The average customer would pay \$3.36 more per month.

- ***Increase Stormwater Rates by 6%***

To cover increasing costs related to stormwater management, including its share of insurance costs, the budget proposes a 6 percent increase in the rates. Residential customers will be charged \$2.62 per month compared to \$2.47 currently.

- ***Increase Parks and Recreation User Fees by 10 to 15%***

The City Commission does not set fair user charges for parks and recreation programs, leaving it to the department's discretion. However, the Commission should be apprised that increases in such fees (estimated to be approximately \$450,000) have been taken into consideration as revenue to reduce reliance on property taxes in this budget. The Proposed Budget assumes an overall increase in fees charged to users of City parks and recreation facilities. User fees have not increased in the past to keep pace with the increase in the cost of

services and currently, the Recreation Division only covers about one-third of its cost through user fees.

- ***Increase Occupational License Fees by 5%***

The occupational license fee was last increased in 1997. By law, the City may increase that fee by 5 percent, and I am proposing these fees be increased to the extent allowable by Florida Statute.

Compensation

The City has declared impasse in its current negotiating process with three City unions. The fourth union -- representing Police Captains -- is proceeding with negotiating the unit's first contract. Representation elections for the professional and supervisory personnel as well as general employees are expected to occur in the near future. This Proposed Budget provides for the continued City support for actuarially sound pension plans for full-time, permanent employees and defined contribution plans.

The Proposed Budget does not include any salary savings that would require furlough days to be taken in FY2005. Any other changes in compensation will be subject to the collective bargaining process.

As noted in last year's budget message, the City provided salary increases over the last five years that exceeded the consumer price index. In the current year, all employees were subject to six furlough days and received no cost of living adjustment.

The Proposed Budget also does not include any funds for salary or benefit increases for employees. The budget does include an estimated amount for merit pay increases for all employees who are deemed eligible after an annual performance appraisal.

Conclusion

The past nine months have been challenging ones for me personally and professionally. I have gained an appreciation for the complex financial problems facing our City and the boundless opportunities that await us. I hope that I have contributed to a brighter future and one that is fiscally stronger for the City.

I thank the Mayor and Commission, as well as my colleagues in the administration of the City and concerned residents who have contributed to the deliberations and the improvements of the past year. As I transition back to my life in Imperial Point as a resident and taxpayer, I am more confident of the City's foundation as we prepare for a new City Manager. The Commission has shown fiscal discipline in approving the significant budget adjustments in the current year and cautious restraint in the use of contingencies. I have prepared this budget with the objective of providing realistic projections and flexibility to the new City Manager.

The financial rehabilitation of Fort Lauderdale is far from complete. We have taken major steps on a three-year road to fiscal stability. The Commission, the new City Manager and City employees will continue to be confronted with fiscal realities that will require financial discipline as you work to resolve identified issues and face unforeseen challenges.

The budget I have proposed will provide a stable basis and flexible framework for the future, which will form the new paradigm of a leaner, more efficient City of Fort Lauderdale workforce. Yes, there is light at the end of the tunnel, but it should not blind us to the fact that there is still a lean year or two before we will benefit from the shared sacrifices we have made and are currently making.

The public hearing dates recommended for the review of this budget are the regular meeting dates for Commission meetings of September 8th and 21st. The Proposed Budget will be presented to the Budget Advisory Board for its comments and suggestions, as well as any citizen group that would like to discuss these recommendations.

I will be available as needed to assist the new City Manager and the Commission to the conclusion of this budget process.

Sincerely,

Alan A. Silva
Acting City Manager

The proposed 2004/2005 all funds budget totals \$416,424,311 million. This represents an increase of approximately \$39.2 million or 10.4 percent more than the FY 2003/2004 budget. This summary describes the budget by fund type.

GENERAL FUND

Overall, the General Fund revenue projection, including all sources, is an increase of \$33.8 million or 15.7% over the adopted FY 2003/2004 budget. The following table summarizes the revenue picture:

Table 1. Revenue Summary

<u>Resources Available</u>	<u>FY 2003/2004 Original Budget</u>	<u>FY 2003/2004 Estimated Actual</u>	<u>FY 2004/2005 Proposed Budget</u>
Ad Valorem Taxes – Operating	\$ 84,447,731	84,470,000	104,336,576
Ad Valorem Taxes – Debt	6,449,968	6,387,200	6,990,459
Franchise Fees	12,750,000	13,783,000	13,800,400
Utility Taxes	37,164,000	33,614,000	34,049,176
Licenses & Permits	8,675,438	10,333,716	10,955,700
Intergovernmental	15,350,000	16,574,055	16,767,601
Charges for Services	17,751,963	16,611,229	16,852,977
Fines & Forfeitures	2,642,200	3,904,374	2,274,000
Miscellaneous:			
Interest	455,700	359,314	368,500
Leases/Rents	2,078,926	2,270,850	2,388,740
Special Assessments	8,725,000	8,735,000	17,089,990
Other Miscellaneous	17,382,993	17,139,165	18,328,758
Non-Revenues:			
Working Capital Reserve	-	-	3,000,000
Prior Year Balance	86,330	875,122	910,876
Transfers	1,169,372	616,609	767,306
Total Resources Available	\$ 215,129,621	215,673,634	248,881,059

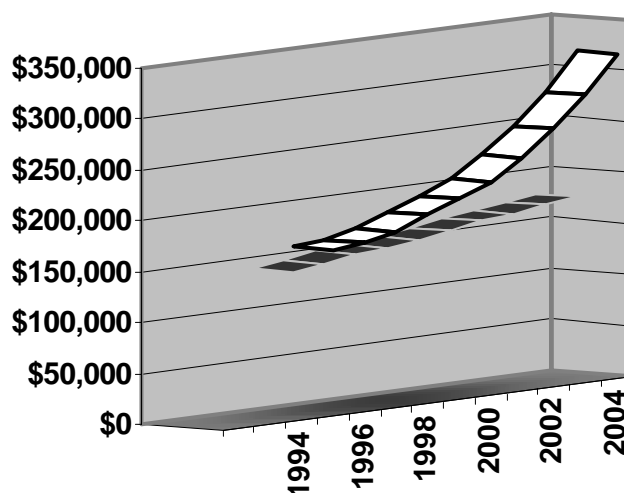
Ad Valorem Taxes – The proposed ad valorem or property tax millage rate for operating purposes is 5.4319 compared to the previous operating millage rate of 4.8288. In addition to the property tax levied for operating purposes, property taxes also include a separate debt levy which is used to pay debt service costs (principal and interest payments) on outstanding General Obligation (G.O.) Bonds. The current outstanding debt issues are 1987 bonds, which were refunded in 1992 and again in 1998. Debt service for that issue will be \$3,728,588 in FY

2004/2005 which will require a levy of \$3,995,731 and a millage rate of 0.2082 compared to the previous millage rate of 0.2194. The 1997 bond issue, which was refunded in 2002, requires a debt service payment in FY 2004/2005 of \$2,740,333, and requires a levy of \$2,974,728 and a millage rate of 0.1550 compared to the previous millage rate of 0.1488. The combined millage rate for operating and debt service for FY 2004/2005 is 5.7951, which amounts to a 11.5 percent increase in the rate.

By state statute, the operating property tax rate is restricted to no more than 10 mills (\$10 per \$1,000 of taxable value) for municipalities. Adoption of any increase in the total levy beyond new construction or annexation is required to reference the rolled-back rate, which is the rate necessary to generate the same taxes as were received in the prior year. Compared to the rolled-back rate of 4.3523, the proposed operating rate is a 24.8 percent increase. The increase in the total rate is 23.68% over rolled-back. The "Save Our Homes" State Constitutional amendment limits the increase in assessed value to the Consumer Price Index. For this year, the limit is 1.90 percent. Over time, the limit essentially shifts the tax burden from residential property to non-residential property and newly purchased residential property. The average home was calculated from the 2003 tax roll for single-family dwellings divided by the number of parcels.

Property taxes from the debt levy are shown as revenue to the General Fund and then transferred to the debt service fund. Accordingly, transfers from the General Fund to the debt service fund are in the amount of \$6,825,849.

Comparison of Property Value With/Without Homestead Exemption



95% Increase in Assessed Property Value without Homestead and SOH.

26% Increase in Assessed Property Value with Homestead and SOH Cap.

■ Taxable Value w/ Homestead & SOH Cap
□ Taxable Value w/o Homestead or SOH Cap

The impact of the proposed City millage rate on the average homeowner is complicated by the Florida Constitution that provides for a limit on the assessed value of property that receives a homestead exemption. The Constitutional Amendment, "Save Our Homes", limits the increase in assessed value for those properties to 3 percent or whatever the consumer price index change

has actually been, whichever is lower. For 2004, the limit is 1.9 percent. Homes that have had homestead since the beginning of the program reflect an assessed value that has been restricted since 1995 as demonstrated in the previous graphic. Therefore, there are great disparities for similar properties that may have the same market value but drastically different assessed values. **Schedule P** provides three separate examples of properties. These include:

- A property that has enjoyed the benefits of the assessed value limit since 1995 with and without homestead exemption. The one with homestead would pay \$124 more in City taxes in FY 2005 compared to FY 2004. The same property without homestead would pay \$264 more.
- The Property Appraiser estimates that the market value of the average condominium in Fort Lauderdale is \$227,962. **Schedule P** provides a comparison for this hypothetical home: one with homestead beginning last year and one without homestead exemption. The prior home would pay \$144 more in FY 2005 compared to the latter home, which would have an increased City tax bill of \$301.
- A similar comparison to the condominium above is provided for the average single family home estimated with a market value of \$327,881. The one with homestead would pay \$213 more next year compared to \$433 without homestead.

Market value is the estimated price that a home would sell for in the real estate market. The Property Appraiser's Office establishes the assessed value that generally lags behind the market values at any point in time. For homesteaded properties, the assessed value is limited by the State Constitution. The taxable value includes consideration of any exemption including homestead at \$25,000 that is subtracted from the assessed value amount.

In addition to the usual homestead exemption, qualifying seniors may also receive an additional \$25,000 if they are 65 or older as of January 1, 2004 and have a combined household gross adjusted income of no more than \$22,096.

Following is a comparison of current millage rates for Broward County taxing jurisdictions as well as larger Florida cities.

Table 2. Adopted Operating Millage Rates for FY 2003/2004

<u>Jurisdiction</u>	<u>Millage</u>	<u>Percentage</u>
Broward County Schools	8.1240	35.3%
Broward County	6.6065	28.7%
Fort Lauderdale	4.8288	21.0%
North Broward Hospital	2.5000	10.8%
Children Services	0.3920	1.7%
S. Florida Water Mgmt.	0.2840	1.2%
Hillsboro Inlet District	0.2490	1.1%
Florida Inland Navigation	<u>0.0385</u>	<u>0.2%</u>
	23.0228	100.0%

Table 3. Broward County Cities - Population and FY 2003/2004 Millage Rates

<u>City</u>	<u>Population</u>	<u>Rank</u>	<u>Operating</u>	
			<u>Millage</u>	<u>Rank</u>
Pembroke Park	6,566	26	8.5000	1
Hollywood	142,576	3	6.9163	2
Miramar	95,921	5	6.8700	3
Margate	54,070	14	6.7850	4
Hallandale Beach	34,908	16	6.7480	5
Cooper City	28,600	20	6.6870	6
Lauderdale Lakes	31,601	19	6.5327	7
Deerfield Beach	64,748	10	6.5205	8
Sea Ranch Lakes	727	29	6.5000	9
Dania	27,270	21	6.3900	10
Sunrise	87,489	6	6.2370	11
Wilton Manors	12,414	23	6.1005	12
Tamarac	56,881	13	5.9999	13
Oakland Park	31,738	18	5.9715	14
Lauderhill	57,839	12	5.8200	15
North Lauderdale	33,449	17	5.6792	16
Lazy Lake Village	38	30	5.4400	17
Davie	79,757	9	5.1086	18
Coconut Creek	47,471	15	5.0959	19
FORT LAUDERDALE	169,039	1	4.8288	20
Lauderdale-by-the Sea	6,243	27	4.7000	21
Pembroke Pines	147,753	2	4.5990	22
Plantation	83,968	8	4.2500	23
Parkland	18,312	22	4.1000	24
Pompano Beach	86,282	7	4.0271	25
Coral Springs	124,162	4	3.8715	26
Lighthouse Point	10,836	24	3.6107	27
Hillsboro Beach	2,217	28	3.5650	28
Southwest Ranches	7,415	25	3.0000	29
Weston	59,314	11	1.5235	30

**Table 4. FY 2003/2004 Operating Millage Rates As Adopted Per \$1,000
Of Taxable Value For Selected Florida Cities**

Jacksonville*	9.8398
Miami	8.7625
Hialeah	7.5280
Miami Beach	7.2990
St. Petersburg	7.0900
Hollywood	6.9163
Tampa	6.5390
Clearwater	5.7530
Orlando	5.6916
Gainesville	4.9413
Fort Lauderdale	4.8288
Pembroke Pines	4.5990
Coral Springs	3.8715
Tallahassee**	3.2000

* Jacksonville, which is consolidated with Duval County, may levy up to \$20 per \$1,000 of value.

** Tallahassee operates its own power company. Revenues from that operation heavily subsidize their general fund.

Franchise Fees - Franchise fees are payments made by Florida Power and Light (FPL) and Peoples Gas for the privilege of constructing upon and operating within the rights of way owned by the City. The basis for the fees is provided for in long-term agreements, which do not expire for several years. FPL, which is projected to pay \$13,300,200 of the \$13,685,200 estimated, remits 6 percent of its gross revenue derived from accounts within the City limits, less property tax and minor fees previously paid to the City. The projection for FY 2003/2004 reflects a minor decrease from the current year's estimated actual due to the slow economy.

Utility Taxes - The City levies a 10 percent utility tax on electric, gas, and water utility bills for customers within the City. The largest source for this revenue category is the State communications services tax which replaced the utility and franchise fees on telecommunication and cable television services. The tax represents 49% of the projected revenue based upon estimates from the Florida Department of Revenue. FPL comprises 40% of the total. Water utility taxes are anticipated to increase due to the proposed water rate increase.

Charges for Services - This is associated with revenue received from users of specific services, including fees for police, building inspection, planning, and docks as well as parks and recreation. This category is projecting to decrease by \$900,000 due primarily to the reduction in police alarm registration and response fees.

License and Permit Fees - License and permit fees include occupational licenses issued to authorize businesses to operate within the City limits, and development permits issued to authorize building and construction within the City limits. This area has continued to grow and next year's budget reflects a \$2,000,000 increase over the FY 2003/2004 revised budget.

Intergovernmental Revenue - This revenue source is comprised of recurring State and County-shared revenue. The State of Florida shares motor fuel, alcoholic beverage license, and sales tax revenue with local government on the basis of population. Broward County provides gasoline and occupational license revenue. The revenue overall is projected to increase by \$1,400,000 due to higher estimates for the half cent sales tax.

Fines and Forfeitures - This revenue category includes fines for traffic and City Code violations collected by the County on our behalf through the judicial process. It has declined by \$350,000 due to retraining of City staff necessitated by the layoff/bumping process that occurred. This category represents less than one percent of all General Fund resources.

Miscellaneous Revenue - This revenue source includes interest earnings, rents, the special assessment for fire-rescue, and interfund charges. The investment market has not yet rebounded from the previous year's decline and so this category shows a \$160,000 overall reduction. The fire assessment, which appears as a non-ad valorem charge on the tax bill, is proposed to increase from \$63 per household to \$119 per residential unit. In addition, the budget proposes that government entities and non-profit agencies that own property be levied this fee, with the latter category at 50% recovery. This would be based on square footage as commercial properties currently are charged. This would enable the City to recover nearly 100% of its fire services, instead of the 50% currently levied.

Non-Revenues - Non-revenues consist of the working capital reserve, prior year balance, and transfers from other funds. The working capital reserve was created in FY 1993/1994 to provide additional protection against economic downturns. It is projected at \$3,000,000 in FY 2005. The FY 2002/2003 fund balance carryforward of \$875,000 differs from the budgeted amount of \$86,330, due to the expenditure savings in FY 2003 related to the hiring freeze and other budget savings measures.

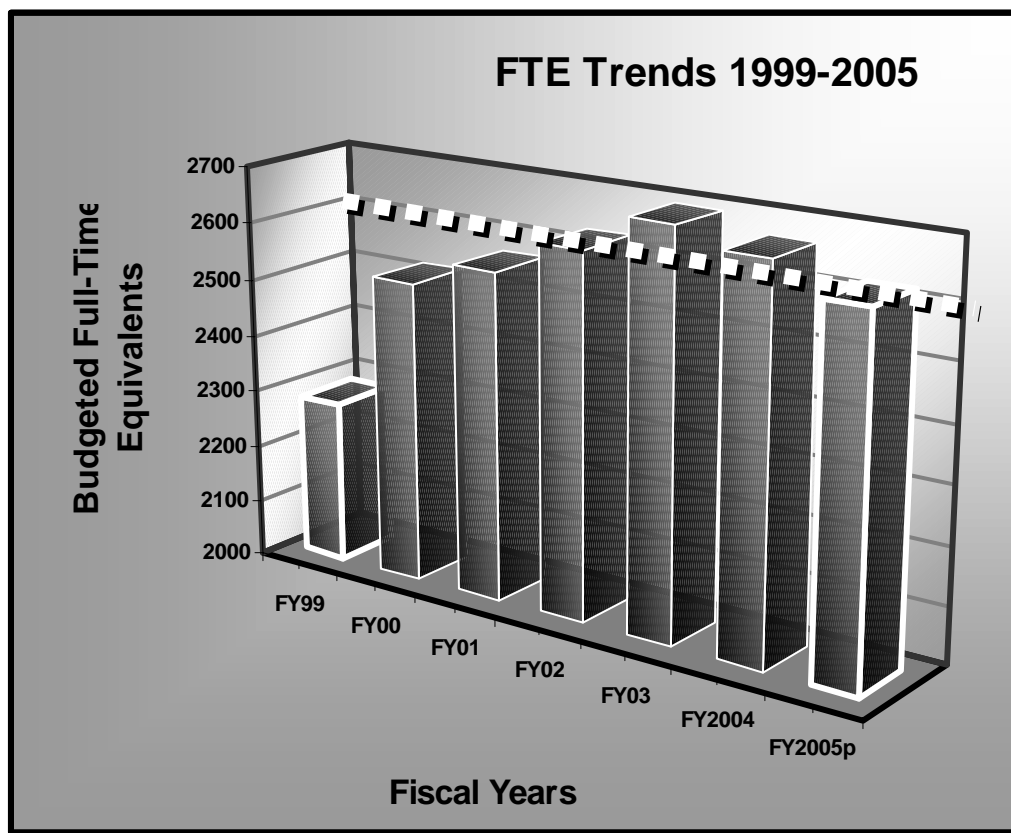
GENERAL FUND**Table 5. Expenditure Summary By Department**

<u>Resources Allocated</u>	<u>FY 2003/2004 Original Budget</u>	<u>FY 2003/2004 Estimated Actual*</u>	<u>FY 2004/2005 Proposed Budget</u>
Administrative Services	\$ 8,979,958	8,842,368	7,502,415
City Attorney	2,476,363	2,467,057	2,877,635
City Clerk	931,240	908,062	1,150,425
City Commission	290,841	285,690	300,258
City Manager	2,786,958	2,752,278	3,254,000
Community & Economic Development	6,257,768	6,114,163	6,739,035
Finance	3,656,261	3,635,694	4,292,364
Fire-Rescue	44,814,437	44,007,392	49,536,052
Human Resources	-	-	2,305,018
Office of Professional Standards	488,669	432,835	454,203
Parks and Recreation	26,565,199	27,145,562	28,309,683
Police	73,897,920	70,967,386	76,060,290
Public Services	21,230,884	21,146,186	26,212,238
Other General Government	3,838,967	7,368,212	12,462,082
Debt Service	514,783	514,833	-
Contingencies	1,000,000	-	1,000,000
Transfers Out	15,399,373	15,175,040	20,425,361
Working Capital Reserve	2,000,000	3,000,000	3,000,000
Stabilization Account	-	-	1,000,000
Emergency Reserve	-	-	2,000,000
Year End Balance	-	910,876	-
Total Resources Allocated	\$ <u>215,129,621</u>	<u>215,673,634</u>	<u>248,881,059</u>

*Actual expenditures include projections for spending against prior year encumbrances which are not included in the original budget.

CITY OF FORT LAUDERDALE STAFFING LEVELS

The number of full-time equivalent (FTE) positions is a primary factor in determining the proposed budget. The authorized staffing level for FY 2004 is 2,580.20 FTE positions. This is approximately the same level as authorized four years earlier in FY 2000 of 2,524.70. The proposed staffing level for FY 2005 is 2,620.7.



Proposed program highlights are listed below. Please note that when costs are given for new positions, the figure includes salary, benefits, capital equipment, and/or operating expenses, as needed.

Administrative Services – Increases in this budget include additional crossing guard services for \$51,000 due to the earlier beginning of the school year, a Technical Support Writer for \$73,500 and \$10,000 added for firewall servers. Two Procurement Specialist II positions and 1 Procurement Specialist I have been added to support the increased workload as well as the reorganization of engineering procurement services to this Department. The total cost of \$114,000 will be completely offset by revenue from engineering projects. At the end of FY 03/04, the Human Resources Division was split out to form it's own department. This budget reflects the full years reduction of this division (\$2,305,018).

City Attorney's Office – The proposed budget includes funding for a new Assistant City Attorney III for \$108,500, due to additional workload responsibilities.

City Clerk – Due to the probability of having elections next year, \$210,000 is being added to cover these costs, along with \$65,000 for an agenda software package, and \$40,000 to address the need to digitize historical records. An additional Commission Assistant III is also being proposed for \$58,000.

City Manager's Office – The budget proposes to establish an Office of Administration by adding an Assistant to the City Manager, Executive Secretary, Deputy City Manager, and an Administrative Aide for a total operating cost of \$426,000.

Community and Economic Development – The reestablishment of an Economic Development Division is being requested via the addition of an Economic Development Director and another Economic Development Representative for a total cost of \$170,000. These costs are offset by the deletion of two existing vacancies, a Code Enforcement Officer (\$59,500) and a Secretary III (\$48,000).

Finance – The proposed budget requests a Senior Financial Analyst, a Senior Management Analyst, and a Secretary I for \$265,000 plus another \$25,000 for consultant studies, to enhance fiscal monitoring and business practice evaluations.

Fire-Rescue – The grant funding for the existing Domestic Coordinator and Secretary will expire at the end of this fiscal year, so \$167,000 is requested to continue these positions, as well as \$54,000 for an existing Storekeeper that was transferred from Administrative Services. The 16 firefighter/paramedic positions that were deleted as a result of the December 16, 2003 budget amendment will be restored. However, 8 positions will be frozen, leaving a request of \$562,000 to fund operations for the other 8 positions. The December 16th amendment also assumed that Fire Dispatch would be handled by the Broward Sheriff's Office. However, this proposed budget includes \$800,000 in case these negotiations do not materialize. Fire inspection technology will be enhanced with the addition of mobile electronic hand held units for \$80,000, which is completely offset by a technology trust fund.

Human Resources Department – This is a new department that began at the end of FY03/04. It previously was a division in the Administrative Services Department. \$2,305,018 is being transferred from that department to fund this one for the full year.

Office of Professional Standards – The proposed budget continues the existing operation.

Parks and Recreation – A master plan for this Department will be phased in for \$119,000, including an addition of a Park Planner. A Parks Maintenance position along with 3 Recreation Programmers that were deleted in the December 16, 2003 budget amendment, are proposed to be restored for \$182,000. An additional \$17,000 is requested to complete funding for an existing Bicycle Coordinator, with the remainder continued to be offset by grant funds. User fees are set to increase from 10-15% for additional revenue of \$450,000. To offset some of these increases, 2 existing vacancies, a Recreation Program Coordinator and a Park Manager are to be deleted. In addition, 2 Park Rangers will be deleted once they become vacant, for a total reduction of (\$231,000) for the 4 positions.

Police – The proposed budget restores \$1 million in funding, that was cut with the December 16, 2003 budget amendment, for 24 Public Safety Aides. The level will be maintained at 49 positions. The proposed budget also restores \$94,000 for 2 Police Reserve FTE's. A Technical Support Analyst is requested for \$65,000 plus \$25,500 for an Internal Affairs security upgrade

and \$29,000 for storage video/digital processing. To offset some of these increases, a Police Records Clerk & a Sergeant, who are both retiring in FY04/05, will be deleted when they become vacant, for a total reduction of (\$100,000). In anticipation of potential annexations to occur at the end of FY04/05, \$1,000,000 has been added to Other General Government to cover personnel-related expenses for 21 additional Police Officers and Public Safety Aides.

Public Services – In Construction Services, implementation of the Downtown Master Plan is included for \$200,000, along with the addition of 4 Planners (2 for historic preservation, 2 for Development Review Services and Comprehensive Plan updates) for \$226,000 offset by \$50,000 in additional revenues. Completion of the sign ordinance revisions is included for \$10,000. A Strategic Planning Specialist and an Administrative Assistant II are requested for \$153,000 to address growing workload needs. For Engineering, an existing City Engineer has been transferred into the General Fund for \$143,000. An Engineering Technician, and an Administrative Assistant I are requested based on restoring funding for NCIP/BCIP for \$110,000 and an Architect and an Architectural Assistant are requested for \$131,000 based on restoring funding for the Accelerated CIP. A new position of Transit Planner is also being added for \$100,000, with a revenue offset of \$50,000, as well as a Project Engineer for traffic/transportation for \$72,000. A new Department of Public Works is requested to be established consisting of a Public Works Director, a Secretary III and a new Construction Management Team (consisting of a Construction Management Chief, an Administrative Assistant, an Administrative Aide, 2 Inspectors, and 2 Architecture/Engineers) is proposed for \$778,000. In Facilities Maintenance, a roving crew consisting of a Construction Worker III, 2 Construction Worker II, and 1 Construction Worker I is requested to work on NCIP/BCIP projects for \$343,000. A Data Control Clerk and a Clerk III is proposed for a total of \$84,000.

Other General Government – This category includes items that are considered a citywide expenditure such as the General Fund portion of retiree health benefits, telecommunications, tuition reimbursements, and disability health benefits. The proposed budget has funding for Area Agency on Aging (\$37,050), Family Central (\$38,000), and Sister Cities Program (\$19,000). A plan to establish a citywide computer replacement plan is funded here for \$394,000, along with \$250,000 for anticipated consulting for a best practices/performance based budgeting study. In anticipation of newly annexed areas possibly joining the City in September, 2004, \$1,000,000 is added for Police personnel needs.

Transfers – A transfer is an interfund transaction. Transfers out of the General Fund include resources for debt service (principal and interest) payments, contributions to the capital improvement program, the City's portion of the tax increment for the two Community Redevelopment areas, grant matching funds, and reserve funding.

Table 6. General Fund Proposed Transfers

		FY 2003/2004 Original Budget	FY 2003/2004 Estimated Actual	FY 2004/2005 Proposed Budget
TRANSFERS IN				
CRA	\$	606,372	447,930	606,372
Law Enforcement Trust		-	168,679	160,934
General Capital Projects		-	-	-
Grants		-	-	-
Parking		425,000	-	-
Vehicle Rental		138,000	-	-
Total Transfers In	\$	<u>1,169,372</u>	<u>616,609</u>	<u>767,306</u>
TRANSFERS OUT				
CRA	\$	1,706,627	1,706,627	2,006,627
Miscellaneous Grants		-	128,848	112,238
General Obligation Bonds		6,449,968	6,387,200	6,825,849
Sunshine State		2,287,718	2,287,718	2,287,718
Excise Tax Bonds		2,773,463	2,273,463	1,487,941
General Capital Projects		806,320	806,320	4,806,000
Parking		-	127,129	127,129
Self Insurance		-	-	-
Central Services		-	29,157	29,157
Vehicle Rental		125,277	178,578	125,277
Transfer to FIFC		1,259,000	1,250,000	2,617,425
Total Transfers Out	\$	<u>15,408,373</u>	<u>15,175,040</u>	<u>20,425,361</u>

Contingencies – The purpose of contingencies is to provide funding for unanticipated demands after budget adoption. The base amount is \$1,000,000.

Year-End Balance/Reserves– Savings in the current fiscal year (revenues minus expenditures) represent a significant resource for funding future budgetary requirements. The City has traditionally appropriated all identified resources for service delivery except for working capital reserve, which is proposed to be \$3,000,000 million for FY 2004/2005. This represents a \$1,000,000 increase over the FY 2003/2004 original operating budget. In addition, the City created a stabilization reserve of \$600,000 in FY 2003/2004, which is proposed to increase by \$1,000,000 in FY 2004/2005. It is also proposed to establish an emergency reserve account of \$2,000,000. These proposals are made in order to maintain a responsible reserve for fiscal stability.

SANITATION FUND

The Sanitation Fund provides the City with residential household garbage and yard waste collection, lot clearing, canal cleaning, bulk trash collections, recycling and street cleaning services. Since the implementation of new service levels in early FY 1998/1999, we have continued to maximize the separation of clean yard waste in our programs. These service levels continue to work well with our existing customers.

The remediation of the old Wingate Landfill and Incinerator site is finalized and based on the agreements between the City, other Potential Responsible Parties and the Environmental Protection Agency, continues to be financed with the 6% rate increase approved by the City Commission for this purpose in April 1995.

The FY 2004/2005 proposed budget for Sanitation is \$20,574,589, which is a \$590,382 decrease over the FY 2003/2004 budget. With the continued subsidy of the Trash Transfer Station, it was determined to close the facility to the general public in January 2004. With these operational changes and with some additional revenues from the Resource Recovery System, the City will be in compliance with the covenants of the Sanitation Revenue Bonds, which require the net revenues to be at least equal to 135% of the principal and interest requirements for each fiscal year. There is not a Sanitation rate increase recommended for FY 2004/2005.

WATER AND SEWER FUND

The City of Fort Lauderdale supplies water and sewer services on a regional basis for over 300,000 residents of central Broward County. Areas serviced by the City's water treatment and distribution system include Fort Lauderdale, Port Everglades, Sea Ranch Lakes, Lauderdale-by-the-Sea, Oakland Park, Wilton Manors, Davie, Tamarac and portions of unincorporated Broward County.

The total FY 2004/2005 operating budget for the Water and Sewer Fund is \$46,226,665, which is an increase of \$3.8 million over the FY 2003/2004 budget. The Water and Sewer Master Plan Program is entering its fourth year with the first sewer projects online last fall. The WaterWorks 2011 plan calls for an inflationary (approximately 2.5 %) rate increase every year for operating budget increases. The plan (as submitted to the bonding agencies) calls for an additional 2.5% this year specifically for capital funding and debt service. This fiscal year has seen an additional \$1.38 million spent on paying off a deficit to the insurance funds as well as an additional \$412,000 to more accurately cover current insurance funding needs. These insurance payments require an additional 1.0% rate increase (for a total of 6%) to insure the financial stability of the program.

The impact of a 6.0% rate increase on a residential customer using 10,000 gallons of water monthly amounts to \$3.36 illustrated as follows:

6% Effect on Water and Sewer Rates

<u>5/8 inch meter</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Increase</u>
Water Fixed Charge	\$ 3.18	\$ 3.37	\$ 0.19
Water Commodity			
0-3,000 gals	1.04	1.10	0.06
4-7,000	1.79	1.90	0.11
> 8,000	2.64	2.80	0.16
Sewer Fixed Charge	3.71	3.93	0.22
Sewer Commodity			
0-3,000 gals	2.42	2.57	0.15
> 4,000	3.35	3.55	0.20

6% Effect on Average Customer (10,000 gallons/month)

<u>5/8 inch meter</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Increase</u>
Water Charge	\$21.38	\$21.38	\$ 1.29
Sewer Charge	<u>34.42</u>	<u>34.42</u>	<u>2.07</u>
Total	\$55.80	\$55.80	\$ 3.36

CENTRAL REGIONAL WASTEWATER SYSTEM FUND

The City of Fort Lauderdale, through Large User Agreements, operates the Central Regional Wastewater System to provide treatment services for Fort Lauderdale, Oakland Park, Wilton Manors, Port Everglades, and parts of Tamarac. These agreements, necessitated by federal funding requirements, establish the methodology for setting rates to large users. The City Commission establishes a billing rate based upon estimated expenses for the coming fiscal year. At the close of each fiscal year, the fund is audited and the actual rate determined. If necessary, lump sum rebates or charges are made to adjust the amounts paid during the year. In the past, the rate calculated at year-end has been less than the budgeted rate resulting in rebates instead of charges.

The FY 2004/2005 operating budget for the Central Regional Wastewater System is \$9,770,423, an increase of \$697,712 over the FY 2003/2004 budget. A meeting of the Wastewater Large Users Committee will be held in August to set recommended rates for FY 2004/2005. The current billing rate of \$0.73 per 1,000 gallons of wastewater treated was endorsed by the Advisory Board and approved by the Commission last fall.

STORMWATER MANAGEMENT SYSTEM FUND

The revenues collected for the City's Stormwater Management Program are used for operating expenses and capital improvements directly related to the management of stormwater, including improvements designed to increase water quality in the City's waterways. Stormwater capital funds were used, for example, to fund those improvements in the Executive Airport/Fiveash Wellfield area, which are directly related to water quality. The FY 2004/2005 Stormwater operating budget is \$2,541,492, which is a \$32,482 increase from the FY 2003/2004 budget.

We have been spending down the reserves in the Stormwater Fund for capital projects and therefore we recommend a 6% rate increase. This rate increase would slow down, but not stop the spending down of the reserves.

Billing will be based on the following rate schedule:

- Residential property with three units or less will be billed \$2.62 per month (\$0.15 per month increase).
- Commercial and industrial properties as well as multifamily residential with four units or more will be billed \$26.63 per acre per month (\$1.51 per acre per month increase).
- Property with low runoff characteristics, such as vacant land, parks and wellfields will be billed \$8.44 per acre per month (\$0.48 per acre per month increase).

PARKING SERVICES FUND

The City's parking system provides approximately 9,214 parking spaces located in four parking garages and 33 parking lots, as well as on-street parking. The FY 2004/2005 Parking Services operating budget is \$8,538,813, a decrease of \$521,623 from the FY 2003/2004 budget. The Parking Enforcement component of the Parking Fund has resided in the Police Department budget since FY 2003/2004, but is part of the total Parking Services operating budget listed above.

To provide more convenience in cashless parking, the Parking Services division implemented a prepaid parking card for its Duncan single-space meters in FY03/04. The card is a re-loadable card similar to a gift card that can be purchased in \$25 increments of prepaid parking. In the first quarter of FY04/05, Parking will replace the remaining 600 meters that do not accept these cards with card-slotted meters, thereby allowing the use of these cards in all single-space meters in the City. Parking is also negotiating with the single-space and multi-space meter vendors to create a universal parking card that can be used in every meter in the City's system, regardless of the manufacturer. This program complements the successful launch of the Smart Park in-car meter technology, which was implemented in February 2004 to replace the obsolete AutoParq in-car meter.

Due to the aging and obsolescence of the multi-space meters in the Las Olas Intracoastal Lot (Birch) and on Las Olas Boulevard, this year's budget includes \$312,000 to replace the 26 Parkeon meters with solar-powered meters that accept coins, bills, credit cards, and parking cards. The new meters will provide customers with the widest range of payment options available currently and reduce the probability of meters being offline because parts are no longer available.

A major renovation of the City Park Garage and the City Park Garage Mall area is underway. This work commenced on September 30, 2002 and the first two phases should be completed before calendar year ending 2004. The replacement of the four hydraulic elevators, the façade renovation, power washing of the exterior of the garage, and upgraded lighting along the garage's border on SE 2nd Street, including the through tunnel, will commence in FY04/05, significantly improving the esthetics of the garage exterior. Also in progress is project work to bring the City's parking facilities into ADA compliance with re-stripping parking stalls, improving or replacing sidewalks, and replacing signage.

Parking continues to explore opportunities to outsource activities that can be managed successfully and at reduced cost by contractors. In FY03/04, Parking contracted, on a trial basis, for the collection of parking citations issued to out-of-state owners and collected approximately \$100,000 in new revenue in the first nine months. Also, FY03/04 completed the first full-year of outsourcing the citation appeals process to the Clerk of the Courts. This activity resulted in reducing staff by one-half FTE.

AIRPORT FUND

The Executive Airport Division of the Community and Economic Development Department develops, operates and promotes Fort Lauderdale Executive Airport and Industrial Airpark, the Downtown Helistop, and Foreign-Trade Zone #241. The Airport is self-sustaining, with revenue generated by land leases and fuel flowage fees. The Division administers 47 land leases for both aviation-related and Industrial Airpark land on the 1,200-acre property.

The FY 2004/2005 Airport operating budget is \$5,032,912, which is an increase over the FY 2003/2004 budget of \$547,585.

Fort Lauderdale Executive Airport continues to play a key role in the City of Fort Lauderdale's economic development efforts by offering the types of facilities and amenities essential to business travelers. Executive Airport is unique in the Southeast in that it offers a 24-hour FAA Air Traffic Control Tower, an Instrument Landing System, a 6,000-foot runway, Aircraft Rescue and Fire Fighting services, U.S. Customs, 24-hour security and a police substation on the property.

This award-winning Airport is home to over 700 aircraft, including 110 jets and 42 helicopters, more than any other airport in the Southeastern United States. Five Fixed Base Operators provide a full spectrum of services, including fueling, avionics, maintenance, charters, aircraft sales and leasing, and air ambulance. Eighty-eight percent of the over 11.1 million gallons of fuel pumped at the Airport in 2003 was jet fuel. The total gallons pumped in 2003 increased by over 330,000 gallons over the total pumped in 2002.

A number of Capital Improvement Projects are under development to enable the Airport to be operated in a safe and efficient manner. The projects include: \$3 million Phase III security enhancements; construction of the \$2.8 million Aircraft Rescue and Fire Fighting/Emergency Operations Center/Fire Station #88 facility; \$2 million rehabilitation of Runway 8/26, and \$200,000 for installation of identification and directional signage around the airport roadways and entrances.

The Airport recently celebrated the two-year anniversary of the elevated Downtown Helistop, which provides a vital transportation link to the City's Central Business District. The new facility offers one landing and one parking position and a fully furnished lobby. The Downtown Helistop is a convenient option to surface transportation for people traveling from Miami, West Palm Beach, and as far away as Orlando and Tampa.

As a means of continuing to promote economic development opportunities in the area, the entire Airport and six other sites have been designated as Foreign-Trade Zone #241. This designation will help Airport tenants conducting international business to defer, reduce, or even eliminate costly duties or excise taxes, thus making the tenants financially stronger and more competitive.

The Airport's mission is to attract business to the area and help those businesses prosper while being a benefit to the community. As part of that mission, the Airport Division will continue to maintain the airport in a way to provide the facilities necessary for the safe operation of aircraft using the Airport. In addition, the Airport Division will also maintain the new Downtown Helistop facility in a similar manner as well as actively market and promote the use of the facility and the Downtown Fort Lauderdale Business District.

SUNRISE KEY NEIGHBORHOOD IMPROVEMENT DISTRICT

In accordance with State Statute regarding safe neighborhood districts, the following budget is based upon a millage rate of 1.00 mil.

Insurance	\$ 5,000
Accounting, Audit & Administration	3,000
Vehicle Expenses	4,200
Repair and Maintenance	6,000
Security	35,000
Landscaping/Pest Control	5,000
Contingencies	<u>3,000</u>
Total	\$61,200

LAUDERDALE ISLES WATER MANAGEMENT DISTRICT

Accompanying the annexation of the Riverland Road area in September 2002, the Lauderdale Isles Water Management District, is a special district authorized by Section 197.3632, Florida Statutes to address water quality issues. This district, currently composed of 549 properties adjoining the waterways that run through the Riverland area, continues to levy an assessment of \$15 per property for enhancement of their aquatic weed control efforts in their canals. The district will adopt their proposed budget of \$8,235 and an assessment rate of \$15 per property for FY 2005 at their July 23, 2004 meeting. The City of Fort Lauderdale must ultimately approve it to become effective. The TRIM notice will serve as notice to the property owners of this assessment.

CAPITAL IMPROVEMENT BUDGET

Expenditures for capital improvements are not included directly in the operating budget. The Annual Operating Budget includes and identifies amounts to be transferred to capital project funds from operating sources. The appropriations for capital improvements are budgeted as part of the Capital Improvement Plan (CIP) and prepared and approved separately.

The Acting City Manager indicated earlier this year that the City Commission would receive information about the CIP during the operating budget process so the impact of the proposed transfers from operating funds could be discerned. Schedule R in this budget material provides an initial listing of projects that would be funded with the proposed \$4.8 million transfer from the General Fund to the General CIP. This list is preliminary and staff plans to have a more refined list for Commission review as part of the September budget hearings and for presentation at a September Conference meeting. The availability of capital improvement resources can be expanded if the transfer is leveraged through long-term borrowing such as the accelerated CIP initiated a few years ago.

COMMUNITY REDEVELOPMENT AGENCY

The City of Fort Lauderdale has one Community Redevelopment Agency with two redevelopment areas: the Central Beach and Northwest Progresso Flagler Heights. The purpose of the CRA is to spur redevelopment in areas that would not move forward economically without public investment. The primary source of revenue for the CRA is the tax increment, which is the millage rates of the City, Broward County, the Hospital District, and the Children's Services Council applied to the increase in the taxable value of property within the CRA since the creation of the Agency. For FY 2005, the Property Appraiser has provided the following net taxable value amounts compared to last year:

<u>Area</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>% Change</u>
Central Beach	\$250.1 M	\$279.9 M	11.9 %
NWPFH	\$387.4 M	\$445.5 M	15.0 %

The revenue from the growth will be determined by the millage rate set by each taxing jurisdiction subject to paying the increment.

The tax increment from the City's millage rate is taken in as General Fund revenue and is reflected as a transfer out to the CRA. While the City postpones its General Fund revenue from the growth of property value within the CRA, it benefits from spin off of development adjacent to the CRA areas triggered by the CRA efforts. Increases in population translate into additional State-shared revenue tied to number of residents, and the City benefits overall by the elimination of blight and the improvements that make the City better as a whole.

SCHEDULES

City of Fort Lauderdale
Proposed All Funds Operating Budget
Fiscal Year 2004/2005

Schedule A

Estimated Revenues and Other Resources Available:	General Fund	Community Redevelopment	Sunrise Key	Debt Service Funds	Sanitation	Water and Sewer	Stormwater	Parking System	Airport	Total Operating Funds
Projected Cash Balances Brought Forward:										
Prior Year Carryforward (Balances)	\$ 910,876	-	146,527	-	728,961	9,199,913	3,544,430	(1,122,031)	10,625,855	24,034,531
Required Reserves - Beginning	3,000,000	-	-	304,260	941,487	5,766,454	-	1,747,340	-	11,759,541
Total Cash Balances Brought Forward	\$ 3,910,876	-	146,527	304,260	1,670,448	14,966,367	3,544,430	625,309	10,625,855	35,794,072
Estimated Revenues:										
Taxes:	Millage/\$1,000									
Ad Valorem Taxes - Operating	5.4319	104,336,576	-	-	-	-	-	-	-	104,336,576
Ad Valorem Taxes - 1987/92/98 Bonds	0.2082	4,008,231	-	-	-	-	-	-	-	4,008,231
Ad Valorem Taxes - 1997/2002 Bonds	0.1550	2,982,228	-	-	-	-	-	-	-	2,982,228
Ad Valorem Taxes - Sunrise Key	1.0000	-	58,597	-	-	-	-	-	-	58,597
Franchise Fees		13,800,400	-	-	-	-	-	-	-	13,800,400
Utility Service Taxes		34,049,176	-	-	-	-	-	-	-	34,049,176
Licenses and Permits		10,955,700	-	-	-	-	-	-	-	10,955,700
Intergovernmental		16,767,601	2,699,833	-	-	-	-	-	-	19,467,434
Charges for Services		16,852,977	93,721	-	18,564,440	70,733,559	3,479,000	7,064,000	1,727,517	118,515,214
Fines and Forfeitures		2,274,000	-	-	-	-	-	3,305,000	-	5,579,000
Other		38,175,988	561,716	2,603	18,890	4,793,902	75,000	222,536	3,280,456	48,507,091
Total Estimated Revenues	\$	244,202,877	3,355,270	61,200	18,890	19,940,440	75,527,461	3,554,000	10,591,536	362,259,647
Estimated Transfers and Other Sources	\$	767,306	2,254,567	-	15,221,590	-	-	127,129	-	18,370,592
Total Resources Available	\$	248,881,059	5,609,837	207,727	15,544,740	21,610,888	90,493,828	7,098,430	11,343,974	416,424,311
Appropriations and Other Resources Allocated:										
Proposed Appropriations by Department:										
Administrative Services	\$	7,502,415	-	-	-	-	-	7,050,660	-	14,553,075
City Attorney		2,877,635	-	-	-	-	-	-	-	2,877,635
City Clerk		1,150,425	-	-	-	-	-	-	-	1,150,425
City Commission		300,258	-	-	-	-	-	-	-	300,258
City Manager		3,254,000	-	-	-	-	-	-	-	3,254,000
Community & Economic Development		6,739,035	1,620,719	-	-	-	-	-	5,032,912	13,392,666
Finance		4,292,364	-	-	-	-	-	-	-	4,292,364
Fire-Rescue		49,536,052	-	-	-	-	-	-	-	49,536,052
Human Resources		2,305,018	-	-	-	-	-	-	-	2,305,018
Office of Professional Standards		454,203	-	-	-	-	-	-	-	454,203
Parks and Recreation		28,309,683	-	-	-	-	-	-	-	28,309,683
Police		76,060,290	-	-	-	-	-	1,488,153	-	77,548,443
Public Services		26,212,238	-	-	20,574,589	55,997,088	2,541,492	-	-	105,325,407
Other General Government		12,462,082	-	61,200	-	-	-	-	-	12,523,282
Debt Service		-	103,873	-	14,879,542	557,382	5,639,622	-	-	21,180,419
Total Appropriations for Operating Expenditures	\$	221,455,698	1,724,592	61,200	14,879,542	21,131,971	61,636,710	2,541,492	8,538,813	337,002,930
Other Resources Allocated:										
Contingencies		1,000,000	-	-	-	-	-	-	-	1,000,000
Required Transfers Out		15,225,560	1,329,402	-	160,934	407,990	-	604,200	-	17,728,086
Discretionary Transfers Out		393,801	606,372	-	-	-	-	-	-	1,000,173
Capital Transfers Out		4,806,000	1,949,471	-	-	50,000	12,264,010	1,340,000	300,000	20,809,481
Total Other Resources Allocated	\$	21,425,361	3,885,245	-	160,934	50,000	12,672,000	1,340,000	904,200	40,537,740
Projected Balances and Reserves:										
Anticipated Year End Balance		-	-	146,527	-	13,260,161	3,216,938	1,900,961	10,500,916	29,025,503
Required Reserves - Ending		6,000,000	-	-	504,264	428,917	2,924,957	-	-	9,858,138
Total Balances and Reserves		6,000,000	-	146,527	504,264	428,917	16,185,118	3,216,938	1,900,961	38,883,641
Total Resources Allocated	\$	248,881,059	5,609,837	207,727	15,544,740	21,610,888	90,493,828	7,098,430	11,343,974	416,424,311

Schedule B

SANITATION FUND

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 18,903,027	20,940,340	18,705,891	(2,234,449)	18,564,440	(11%)
Miscellaneous Revenue	1,034,648	1,005,000	1,626,038	621,038	1,376,000	37%
<i>Total Revenues</i>	<u>19,937,675</u>	<u>21,945,340</u>	<u>20,331,929</u>	<u>(1,613,411)</u>	<u>19,940,440</u>	<u>(9%)</u>
Other Financial Resources:						
Reserves		712,190	776,710	64,520	941,487	32%
Prior Year Operating Balance	2,252,846	2,037,605	1,623,798	(413,807)	728,961	(64%)
<i>Total Other Financial Resources</i>	<u>2,252,846</u>	<u>2,749,795</u>	<u>2,400,508</u>	<u>(349,287)</u>	<u>1,670,448</u>	<u>(39%)</u>
<i>Total Resources Available</i>	<u>\$ 22,190,521</u>	<u>24,695,135</u>	<u>22,732,437</u>	<u>(1,962,698)</u>	<u>21,610,888</u>	<u>(12%)</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 3,282,176	3,227,630	3,015,251	(212,379)	3,167,580	(2%)
Fringe Benefits	1,281,862	1,527,982	1,514,527	(13,455)	1,673,560	10%
Services/Materials	11,570,099	12,143,154	11,116,350	(1,026,804)	11,457,002	(6%)
Other Operating Expenses	3,517,132	4,147,316	4,090,630	(56,686)	3,878,247	(6%)
Capital Outlay	11,250	-	13,911	13,911	310,000	-
Debt Service	545,106	546,528	547,978	1,450	547,166	-
Non-Operating Expenditures	48,794	88,889	98,989	10,100	98,416	-
<i>Total Expenses</i>	<u>20,256,419</u>	<u>21,681,499</u>	<u>20,397,636</u>	<u>(1,283,863)</u>	<u>21,131,971</u>	<u>(3%)</u>
Other Financial Uses:						
Year End Balance	-	2,137,218	-	(2,137,218)	-	-
Transfer to Vehicle Rental Fund	-	-	-	-	-	-
Transfer to Insurance Fund	-	-	-	-	-	-
Transfer to CIP	1,934,102	-	664,353	664,353	50,000	-
Reserves	-	876,418	1,670,448	794,030	428,917	(51%)
<i>Total Other Financial Uses</i>	<u>1,934,102</u>	<u>3,013,636</u>	<u>2,334,801</u>	<u>(678,835)</u>	<u>478,917</u>	<u>(84%)</u>
<i>Total Resources Allocated</i>	<u>\$ 22,190,521</u>	<u>24,695,135</u>	<u>22,732,437</u>	<u>(1,962,698)</u>	<u>21,610,888</u>	<u>(12%)</u>

Schedule C

WATER AND SEWER FUND

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 57,409,662	57,208,300	58,036,397	828,097	59,689,319	4%
Intergovernmental	-	-	-	-	-	
Miscellaneous Revenues	3,542,549	4,353,402	4,883,933	530,531	4,668,402	7%
<i>Total Revenues</i>	<u>60,952,211</u>	<u>61,561,702</u>	<u>62,920,330</u>	<u>1,358,628</u>	<u>64,357,721</u>	<u>5%</u>
Other Financial Resources:						
Prior Year Operating Balance	-	8,016,524	9,903,453	1,886,929	9,033,078	13%
Transfer In	2,696,049	-	-	-	-	0%
Reserves	318,451	2,500,000	4,391,533	1,891,533	5,643,000	126%
<i>Total Other Financial Resources</i>	<u>3,014,500</u>	<u>10,516,524</u>	<u>14,294,986</u>	<u>3,778,462</u>	<u>14,676,078</u>	<u>40%</u>
<i>Total Resources Available</i>	<u>\$ 63,966,711</u>	<u>72,078,226</u>	<u>77,215,316</u>	<u>5,137,090</u>	<u>79,033,799</u>	<u>10%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 13,678,035	14,802,532	13,499,276	(1,303,256)	14,857,921	0%
Fringe Benefits	4,988,386	6,359,556	5,614,007	(745,549)	6,820,244	7%
Services/Materials	9,466,779	9,936,891	9,561,647	(375,244)	10,212,426	3%
Other Operating Expenses	9,365,222	10,153,872	9,786,883	(366,989)	10,580,424	4%
Non-Operating Expenditures	7,698,164	257,005	3,117,946	2,860,941	2,907,594	1031%
Capital Outlay	460,898	919,945	756,926	(163,019)	880,650	(4%)
Debt Service	2,575,674	4,905,629	4,943,706	38,077	4,926,685	-
<i>Total Expenses</i>	<u>48,233,158</u>	<u>47,335,430</u>	<u>47,280,391</u>	<u>(55,039)</u>	<u>51,185,944</u>	<u>8%</u>
Other Financial Uses:						
Year End Balance	-	-	14,676,078	14,676,078	15,847,855	-
Required Reserves	-	12,742,796	-	(12,742,796)	-	(100%)
Transfers Out	15,733,553	12,000,000	15,258,847	3,258,847	12,000,000	0%
<i>Total Other Financial Uses</i>	<u>15,733,553</u>	<u>24,742,796</u>	<u>29,934,925</u>	<u>5,192,129</u>	<u>27,847,855</u>	<u>13%</u>
<i>Total Resources Allocated</i>	<u>\$ 63,966,711</u>	<u>72,078,226</u>	<u>77,215,316</u>	<u>5,137,090</u>	<u>79,033,799</u>	<u>10%</u>

Schedule D

CENTRAL REGIONAL WASTEWATER SYSTEM FUND

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 9,127,950	11,137,587	10,365,444	(772,143)	11,044,240	(1%)
Miscellaneous Revenue	153,563	125,500	125,500	-	125,500	0%
<i>Total Revenues</i>	<u>9,281,513</u>	<u>11,263,087</u>	<u>10,490,944</u>	<u>(772,143)</u>	<u>11,169,740</u>	<u>(1%)</u>
Other Financial Resources:						
Prior Year Operating Balance	-	104,402	93,304	(11,098)	166,835	60%
Transfer In	18,720,331	-	-	-	-	-
Reserve for Debt Service	-	-	-	-	-	-
Replacement Account	-	-	22,948	22,948	123,454	-
<i>Total Other Financial Resources</i>	<u>18,720,331</u>	<u>104,402</u>	<u>116,252</u>	<u>11,850</u>	<u>290,289</u>	<u>178%</u>
<i>Total Resources Available</i>	<u>\$ 28,001,844</u>	<u>11,367,489</u>	<u>10,607,196</u>	<u>(760,293)</u>	<u>11,460,029</u>	<u>1%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries & Wages	\$ 1,632,264	1,676,156	1,629,739	(46,417)	1,686,871	1%
Fringe Benefits	623,599	774,582	788,975	14,393	837,002	8%
Services/Materials	3,948,031	5,187,808	4,774,554	(413,254)	5,619,906	8%
Other Operating Expenditures	1,333,839	1,432,076	1,366,314	(65,762)	1,626,644	14%
Non-Operating Expenditures	1,661,044	2,089	-	(2,089)	4,445	-
Capital Outlay	7,555	-	3,530	3,530	-	-
Debt Service	353,492	669,245	679,113	9,868	675,898	-
<i>Total Expenses</i>	<u>9,559,824</u>	<u>9,741,956</u>	<u>9,242,225</u>	<u>(499,731)</u>	<u>10,450,766</u>	<u>7%</u>
Other Financial Uses:						
Year End Balance	-	200,576	290,289	89,713	337,263	-
Reserve for Debt Service	-	-	-	-	-	-
Replacement Capital	15,906,238	-	-	-	672,000	-
Other Transfers Out	2,535,782	1,000,000	1,074,682	74,682	-	-
Replacement Account	-	424,957	-	(424,957)	-	-
<i>Total Other Financial Uses</i>	<u>18,442,020</u>	<u>1,625,533</u>	<u>1,364,971</u>	<u>(260,562)</u>	<u>1,009,263</u>	<u>(38%)</u>
<i>Total Resources Allocated</i>	<u>\$ 28,001,844</u>	<u>11,367,489</u>	<u>10,607,196</u>	<u>(760,293)</u>	<u>11,460,029</u>	<u>1%</u>

Schedule E

STORMWATER FUND

	FY 2002/2003	FY 2003/2004	FY 2003/2004	VARIANCE-	PROPOSED	FY 2004/2005
RESOURCES AVAILABLE	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE (DECREASE)	BUDGET	% Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 3,329,155	3,316,500	3,309,000	(7,500)	3,479,000	5%
Miscellaneous Revenue	234,744	75,000	95,000	20,000	75,000	0%
<i>Total Revenues</i>	<u>3,563,899</u>	<u>3,391,500</u>	<u>3,404,000</u>	<u>12,500</u>	<u>3,554,000</u>	<u>5%</u>
Other Financial Resources:						
Prior Year Operating Balance	920,295	3,544,430	3,461,798	(82,632)	3,544,430	0%
<i>Total Other Financial Resources</i>	<u>920,295</u>	<u>3,544,430</u>	<u>3,461,798</u>	<u>(82,632)</u>	<u>3,544,430</u>	<u>0%</u>
<i>Total Resources Available</i>	<u>\$ 4,484,194</u>	<u>6,935,930</u>	<u>6,865,798</u>	<u>(70,132)</u>	<u>7,098,430</u>	<u>2%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 968,684	937,993	894,698	(43,295)	921,798	(2%)
Fringe Benefits	334,366	383,414	372,720	(10,694)	409,455	7%
Services/Materials	309,699	391,484	374,851	(16,633)	434,458	11%
Other Operating Expenses	732,819	702,734	713,641	10,907	734,281	4%
Non-Operating Expenditures	541,192	50,385	37,535	(12,850)	36,000	(29%)
Capital Outlay	40,976	43,000	43,000	-	5,500	(87%)
<i>Total Expenses</i>	<u>2,927,736</u>	<u>2,509,010</u>	<u>2,436,445</u>	<u>(72,565)</u>	<u>2,541,492</u>	<u>1%</u>
Other Financial Uses:						
Year End Balance	-	3,086,920	3,544,430	457,510	3,216,938	4%
Transfers	1,556,458	1,340,000	884,924	(455,076)	1,340,000	0%
<i>Total Other Financial Uses</i>	<u>1,556,458</u>	<u>4,426,920</u>	<u>4,429,354</u>	<u>2,434</u>	<u>4,556,938</u>	<u>3%</u>
<i>Total Resources Allocated</i>	<u>\$ 4,484,194</u>	<u>6,935,930</u>	<u>6,865,799</u>	<u>(70,131)</u>	<u>7,098,430</u>	<u>2%</u>

Schedule F

CITY INSURANCE FUND

	FY 2002/2003	FY 2003/2004	FY 2003/2004	VARIANCE-	PROPOSED	FY 2004/2005
RESOURCES AVAILABLE	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE	FY 2004/2005	% Change
				(DECREASE)	BUDGET	Increase
						(Decrease)
Revenues:						
Charges for Services	\$ 13,718,844	17,402,925	20,825,753	3,422,828	22,530,250	29%
Miscellaneous	836,125	431,250	207,290	(223,960)	201,100	(53%)
<i>Total Revenues</i>	<u>14,554,969</u>	<u>17,834,175</u>	<u>21,033,043</u>	<u>3,198,868</u>	<u>22,731,350</u>	<u>27%</u>
Other Financial Resources:						
Transfers In	-	-	-	-	-	-
Prior Year Balance	(5,037,242)	(10,959,070)	(13,786,276)	(2,827,206)	(14,479,411)	32%
<i>Total Other Financial Resources</i>	<u>(5,037,242)</u>	<u>(10,959,070)</u>	<u>(13,786,276)</u>	<u>(2,827,206)</u>	<u>(14,479,411)</u>	<u>32%</u>
<i>Total Resources Available</i>	<u>\$ 9,517,727</u>	<u>6,875,105</u>	<u>7,246,767</u>	<u>371,662</u>	<u>8,251,939</u>	<u>20%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 648,795	860,628	628,546	(232,082)	875,099	2%
Fringe Benefits	266,183	472,669	389,309	(83,360)	491,564	4%
Services/Materials	272,952	701,487	623,729	(77,758)	425,375	(39%)
Other Operating Expenses	282,341	393,337	395,545	2,208	269,941	(31%)
Capital Outlay	11,136	8,500	7,500	(1,000)	2,000	(76%)
<i>Total Expenses</i>	<u>1,481,407</u>	<u>2,436,621</u>	<u>2,044,629</u>	<u>(391,992)</u>	<u>2,063,979</u>	<u>(15%)</u>
Other Financial Uses:						
Operating Balance Year End	(10,959,070)	(15,532,631)	(14,479,411)	1,053,220	(10,050,487)	(35%)
Claims	18,995,390	19,971,115	19,681,549	(289,566)	16,238,447	-
<i>Total Other Financial Uses</i>	<u>8,036,320</u>	<u>4,438,484</u>	<u>5,202,138</u>	<u>763,654</u>	<u>6,187,960</u>	<u>39%</u>
<i>Total Resources Allocated</i>	<u>\$ 9,517,727</u>	<u>6,875,105</u>	<u>7,246,767</u>	<u>371,662</u>	<u>8,251,939</u>	<u>20%</u>

Schedule G

SELF-INSURED HEALTH BENEFITS FUND

	FY 2002/2003	FY 2003/2004	FY 2003/2004	VARIANCE-	PROPOSED	FY 2004/2005
RESOURCES AVAILABLE	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE	FY 2004/2005	% Change
				(DECREASE)	BUDGET	Increase
						(Decrease)
Revenues:						
Charges for Services	\$ 13,552,425	17,602,017	16,770,000	(832,017)	17,620,000	0%
Miscellaneous	1,011,425	-	380,794	380,794	-	-
<i>Total Revenues</i>	<u>14,563,850</u>	<u>17,602,017</u>	<u>17,150,794</u>	<u>(451,223)</u>	<u>17,620,000</u>	<u>0%</u>
Other Financial Resources:						
Transfers In	-	-	-	-	-	-
Prior Year Balance	(7,886,092)	(7,461,885)	(6,737,135)	724,750	(3,563,359)	(52%)
<i>Total Other Financial Resources</i>	<u>(7,886,092)</u>	<u>(7,461,885)</u>	<u>(6,737,135)</u>	<u>724,750</u>	<u>(3,563,359)</u>	<u>(52%)</u>
<i>Total Resources Available</i>	<u>\$ 6,677,758</u>	<u>10,140,132</u>	<u>10,413,659</u>	<u>273,527</u>	<u>14,056,641</u>	<u>39%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ (3,355)	-	-	-	-	-
Fringe Benefits	(257)	-	-	-	-	-
Services/Materials	1,345,597	1,552,000	1,502,000	(50,000)	1,502,000	(3%)
Non-Operating Expenses	12,797,658	15,000,000	12,475,018	(2,524,982)	13,725,000	(9%)
Capital Outlay	-	-	-	-	-	-
<i>Total Expenses</i>	<u>14,139,643</u>	<u>16,552,000</u>	<u>13,977,018</u>	<u>(2,574,982)</u>	<u>15,227,000</u>	<u>(8%)</u>
Other Financial Uses:						
Operating Balance Year End	(7,461,885)	(6,411,868)	(3,563,359)	2,848,509	(1,170,359)	(82%)
Claims	-	-	-	-	-	-
<i>Total Other Financial Uses</i>	<u>(7,461,885)</u>	<u>(6,411,868)</u>	<u>(3,563,359)</u>	<u>2,848,509</u>	<u>(1,170,359)</u>	<u>(82%)</u>
<i>Total Resources Allocated</i>	<u>\$ 6,677,758</u>	<u>10,140,132</u>	<u>10,413,659</u>	<u>273,527</u>	<u>14,056,641</u>	<u>39%</u>

Schedule H

CENTRAL SERVICES FUND

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 2,876,679	2,161,038	2,090,231	(70,807)	1,777,521	(18%)
Miscellaneous Revenue	163,681	132,629	141,588	8,959	111,653	(16%)
<i>Total Revenues</i>	<u>3,040,360</u>	<u>2,293,667</u>	<u>2,231,819</u>	<u>(61,848)</u>	<u>1,889,174</u>	<u>(18%)</u>
Other Financial Resources:						
Transfers In	33,749					
Prior Year Operating Balance	651,312	579,159	599,415	20,256	466,716	(19%)
<i>Total Other Resources</i>	<u>685,061</u>	<u>579,159</u>	<u>599,415</u>	<u>20,256</u>	<u>466,716</u>	<u>(19%)</u>
<i>Total Resources Available</i>	<u>\$ 3,725,421</u>	<u>2,872,826</u>	<u>2,831,234</u>	<u>(41,592)</u>	<u>2,355,890</u>	<u>(18%)</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 550,756	577,745	453,141	(124,604)	442,241	(23%)
Fringe Benefits	212,495	250,667	198,970	(51,697)	206,387	(18%)
Services/Materials	1,170,802	1,487,372	1,497,595	10,223	1,140,827	(23%)
Other Operating Expenditures	194,109	142,652	172,567	29,915	167,782	18%
Non Operating Expenditures	1,333,395	-	-	-	-	0%
Capital Outlay	152,963	31,500	42,245	10,745	-	(100%)
<i>Total Expenses</i>	<u>3,614,520</u>	<u>2,489,936</u>	<u>2,364,518</u>	<u>(125,418)</u>	<u>1,957,237</u>	<u>(21%)</u>
Other Financial Uses:						
Transfers Out	110,901	140,455	-	(140,455)	140,455	0%
Operating Balance Year End	-	242,435	466,716	224,281	258,198	-
<i>Total Other Uses</i>	<u>110,901</u>	<u>382,890</u>	<u>466,716</u>	<u>83,826</u>	<u>398,653</u>	<u>4%</u>
<i>Total Resources Allocated</i>	<u>\$ 3,725,421</u>	<u>2,872,826</u>	<u>2,831,234</u>	<u>(41,592)</u>	<u>2,355,890</u>	<u>(18%)</u>

Schedule I

VEHICLE RENTAL FUND

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Replacement Reserve:						
Beginning Balance	\$ 11,016,183	11,041,280	13,832,946	2,791,666	10,867,449	(2%)
Interest 50%	166,164	100,000	100,000	-	100,000	0%
Vehicle Sales	468,980	800,000	760,000	(40,000)	800,000	0%
Interfund Charge	7,143,514	6,638,400	7,358,902	720,502	7,561,960	14%
Loan Proceeds	1,738,598	-	-	-	-	-
Transfers In	918,784	125,277	125,277	-	125,277	0%
Operations:						
Beginning Balance	2,419,983	1,555,066	2,477,204	922,138	2,358,008	52%
Interest 50%	166,164	100,000	100,000	-	100,000	0%
Interfund Charge	6,180,538	7,843,140	6,884,640	(958,500)	6,963,360	(11%)
Other Revenue	49,199	134,730	117,730	(17,000)	43,500	(68%)
<i>Total Resources Available</i>	<i>\$ 30,268,107</i>	<i>28,337,893</i>	<i>31,756,699</i>	<i>3,418,806</i>	<i>28,919,554</i>	<i>2%</i>
RESOURCES ALLOCATED						
Replacement Reserve:						
Purchases	\$ 6,316,971	7,864,914	9,856,978	1,992,064	5,408,100	(31%)
Debt Service	1,302,306	1,454,016	1,452,698	(1,318)	1,736,796	19%
Ending Balance	13,832,946	9,386,027	10,867,449	1,481,422	12,309,790	31%
Operations:						
Salaries and Wages	223,103	297,725	234,212	(63,513)	159,082	(47%)
Fringe Benefits	66,069	118,953	101,316	(17,637)	122,070	3%
Services/Materials	5,817,182	7,089,155	6,592,528	(496,627)	6,849,557	(3%)
Other Operating Expenses	207,057	273,474	293,510	20,036	285,455	4%
Transfers Out	25,269	-	-	-	-	-
Ending Balance	2,477,204	1,853,629	2,358,008	504,379	2,048,704	11%
<i>Total Resources Allocated</i>	<i>\$ 30,268,107</i>	<i>28,337,893</i>	<i>31,756,699</i>	<i>3,418,806</i>	<i>28,919,554</i>	<i>2%</i>

Schedule J

PARKING FUND

	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
RESOURCES AVAILABLE						
Revenues:						
Charges for Services	\$ 5,909,399	7,506,800	6,821,600	(685,200)	7,064,000	(6%)
Fines	2,833,057	3,303,000	3,215,000	(88,000)	3,305,000	0%
Miscellaneous	220,558	247,500	182,000	(65,500)	222,536	(10%)
<i>Total Revenues</i>	<u>8,963,014</u>	<u>11,057,300</u>	<u>10,218,600</u>	<u>(838,700)</u>	<u>10,591,536</u>	<u>(4%)</u>
Other Financial Resources:						
Transfers In	10,254	-	-	-	127,129	-
Reserves	1,697,340	1,497,340	1,497,340	-	1,747,340	17%
Prior Year Operating Balance	1,968,951	(1,122,031)	(160,727)	961,304	(1,122,031)	0%
<i>Total Other Financial Resources</i>	<u>3,676,545</u>	<u>375,309</u>	<u>1,336,613</u>	<u>961,304</u>	<u>752,438</u>	<u>100%</u>
<i>Total Resources Available</i>	<u>\$ 12,639,559</u>	<u>11,432,609</u>	<u>11,555,213</u>	<u>122,604</u>	<u>11,343,974</u>	<u>(1%)</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 2,221,322	2,550,209	2,364,035	(186,174)	2,668,568	5%
Fringe Benefits	831,092	1,168,139	1,098,632	(69,507)	1,294,619	11%
Services/Materials	1,133,588	1,643,902	1,561,689	(82,213)	1,603,015	(2%)
Other Operating Expenses	2,829,219	2,353,640	2,230,634	(123,006)	2,290,611	(3%)
Debt Service	1,928,688	1,348,900	1,366,428	17,528	-	(100%)
Capital Outlay	404,652	301,300	392,820	91,520	682,000	126%
<i>Total Expenses</i>	<u>9,348,561</u>	<u>9,366,090</u>	<u>9,014,238</u>	<u>(351,852)</u>	<u>8,538,813</u>	<u>(9%)</u>
Other Financial Uses:						
Year End Balance	-	(335,021)	-	335,021	-	0%
Capital Projects	-	300,000	-	(300,000)	300,000	0%
Reserves	-	1,497,340	1,037,506	(459,834)	1,900,961	27%
Transfers Out	3,290,998	604,200	1,503,469	899,269	604,200	0%
<i>Total Other Financial Uses</i>	<u>3,290,998</u>	<u>2,066,519</u>	<u>2,540,975</u>	<u>474,456</u>	<u>2,805,161</u>	<u>36%</u>
<i>Total Resources Allocated</i>	<u>\$ 12,639,559</u>	<u>11,432,609</u>	<u>11,555,213</u>	<u>122,604</u>	<u>11,343,974</u>	<u>(1%)</u>

Schedule K

AIRPORT FUND

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Revenues:						
Charges for Services	\$ 1,812,857	1,682,524	1,698,524	16,000	1,727,517	3%
Miscellaneous Revenue	3,286,720	3,113,078	3,160,510	47,432	3,280,456	5%
<i>Total Revenues</i>	<u>5,099,577</u>	<u>4,795,602</u>	<u>4,859,034</u>	<u>63,432</u>	<u>5,007,973</u>	<u>4%</u>
Other Financial Resources:						
Prior Year Operating Balance		8,716,896	11,514,000	2,797,104	10,625,855	22%
<i>Total Other Financial Resources</i>	<u>-</u>	<u>8,716,896</u>	<u>11,514,000</u>	<u>2,797,104</u>	<u>10,625,855</u>	<u>22%</u>
<i>Total Resources Available</i>	<u>\$ 5,099,577</u>	<u>13,512,498</u>	<u>16,373,034</u>	<u>2,860,536</u>	<u>15,633,828</u>	<u>16%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 621,846	660,460	559,653	(100,807)	671,585	2%
Fringe Benefits	207,944	243,965	218,188	(25,777)	262,405	8%
Services/Materials	803,304	1,407,437	1,663,062	255,625	1,486,715	6%
Other Operating Expenses	1,930,702	2,168,995	2,296,466	127,471	2,595,207	20%
Capital Outlay	9,669	4,470	17,810	13,340	17,000	280%
<i>Total Expenses</i>	<u>3,573,465</u>	<u>4,485,327</u>	<u>4,755,179</u>	<u>269,852</u>	<u>5,032,912</u>	<u>12%</u>
Other Financial Uses:						
Year End Balance	1,333,460	8,927,171	10,625,855	1,698,684	10,500,916	18%
Transfers Out	192,652	100,000	992,000	892,000	100,000	0%
<i>Total Other Financial Uses</i>	<u>1,526,112</u>	<u>9,027,171</u>	<u>11,617,855</u>	<u>2,590,684</u>	<u>10,600,916</u>	<u>17%</u>
<i>Total Resources Allocated</i>	<u>\$ 5,099,577</u>	<u>13,512,498</u>	<u>16,373,034</u>	<u>2,860,536</u>	<u>15,633,828</u>	<u>16%</u>

Schedule L

SPECIAL REVENUE FUNDS*

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Revenues:						
Taxes	\$ 81,726	42,368	41,050	(1,318)	58,597	-
Intergovernmental	2,039,357	2,769,325	2,699,833	(69,492)	2,699,833	(3%)
Charges for Services	121,331	79,323	91,032	11,709	93,721	-
Miscellaneous Revenue	363,938	273,057	564,238	291,181	564,319	107%
<i>Total Revenues</i>	<u>2,606,352</u>	<u>3,164,073</u>	<u>3,396,153</u>	<u>232,080</u>	<u>3,416,470</u>	<u>8%</u>
Other Financial Resources:						
Transfer from General Fund	1,932,579	1,706,627	1,944,383	237,756	2,254,567	32%
Transfer from Parking Fund	-	604,200	-	(604,200)	-	(100%)
Transfer from CIP Subfund	-	-	-	-	-	-
Debt Service Reserve	-	165,304	-	(165,304)	-	(100%)
Prior Year Operating Balance	-	146,527	168,155	21,628	146,527	0%
<i>Total Other Financial Resources</i>	<u>1,932,579</u>	<u>2,622,658</u>	<u>2,112,538</u>	<u>(510,120)</u>	<u>2,401,094</u>	<u>(8%)</u>
<i>Total Resources Available</i>	<u>\$ 4,538,931</u>	<u>5,786,731</u>	<u>5,508,691</u>	<u>(278,040)</u>	<u>5,817,564</u>	<u>1%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 610,636	660,996	608,301	(52,695)	732,103	11%
Fringe Benefits	274,214	231,201	188,241	(42,960)	270,888	17%
Services/Materials	371,397	544,343	651,994	107,651	497,263	(9%)
Other Operating Expenses	229,005	95,311	65,682	(29,629)	179,665	89%
Debt Service	285,858	92,500	83,250	(9,250)	103,873	12%
Capital Outlay	2,463	2,500	1,817	(683)	2,000	(20%)
<i>Total Expenses</i>	<u>1,773,573</u>	<u>1,626,851</u>	<u>1,599,285</u>	<u>(27,566)</u>	<u>1,785,792</u>	<u>10%</u>
Other Financial Uses:						
Transfer to Capital Projects	2,765,358	936,059	3,762,879	2,826,820	1,949,471	108%
Transfer to Debt Service	-	2,306,200	-	(2,306,200)	1,329,402	(42%)
Transfer to Grants	-	-	-	-	-	-
Transfer to General Fund	-	606,372	-	(606,372)	606,372	0%
Transfer to Insurance Fund	-	-	-	-	-	-
Contingencies	-	1,200	-	(1,200)	-	(100%)
Debt Service Reserve	-	165,304	-	(165,304)	-	(100%)
Year End Balance	-	144,745	146,527	1,782	146,527	1%
<i>Total Other Financial Uses</i>	<u>2,765,358</u>	<u>4,159,880</u>	<u>3,909,406</u>	<u>(250,474)</u>	<u>4,031,772</u>	<u>(3%)</u>
<i>Total Resources Allocated</i>	<u>\$ 4,538,931</u>	<u>5,786,731</u>	<u>5,508,691</u>	<u>(278,040)</u>	<u>5,817,564</u>	<u>1%</u>

*This schedule includes resources for the Beach Redevelopment Area, the NW Progresso Flagler Heights Redevelopment Area, and Sunrise Key. The intergovernmental and transfer from General Fund revenues are based upon current tax rates.

Schedule M

DEBT SERVICE FUNDS

RESOURCES AVAILABLE	FY 2002/2003 ACTUAL	FY 2003/2004 ORIG. BUDGET	FY 2003/2004 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	PROPOSED FY 2004/2005 BUDGET	FY 2004/2005 % Change Increase (Decrease)
Revenues:						
Interest Earnings	\$ 66,033	26,500	5,990	(20,510)	18,890	(29%)
<i>Total Revenues</i>	<u>66,033</u>	<u>26,500</u>	<u>5,990</u>	<u>(20,510)</u>	<u>18,890</u>	<u>(29%)</u>
Other Financial Resources:						
Transfer from General Fund	8,525,537	10,017,469	11,420,049	1,402,580	13,218,933	32%
Transfer from Water and Sewer	407,990	407,990	407,990	-	407,990	0%
Transfer from Central Services	102,903	140,455	140,455	-	140,455	0%
Bond Proceeds	38,685,419	-	-	-	-	0%
Transfer from CRA	901,615	2,306,200	841,127	(1,465,073)	1,330,202	(42%)
Transfer from Parking	-	1,250,000	-	(1,250,000)	-	-
Transfer from General CIP	1,516,357	1,493,680	-	(1,493,680)	124,010	(92%)
Reserves	812,826	637,949	307,792	(330,157)	304,260	(52%)
<i>Total Other Financial Resources</i>	<u>50,952,647</u>	<u>16,253,743</u>	<u>13,117,413</u>	<u>(3,136,330)</u>	<u>15,525,850</u>	<u>(4%)</u>
<i>Total Resources Available</i>	<u>\$ 51,018,680</u>	<u>16,280,243</u>	<u>13,123,403</u>	<u>(3,156,840)</u>	<u>15,544,740</u>	<u>(5%)</u>
RESOURCES ALLOCATED						
Expenses:						
Debt Service	\$ 11,631,134	15,782,775	12,819,143	(2,963,632)	14,879,542	(6%)
<i>Total Expenses</i>	<u>11,631,134</u>	<u>15,782,775</u>	<u>12,819,143</u>	<u>(2,963,632)</u>	<u>14,879,542</u>	<u>(6%)</u>
Other Financial Uses:						
Transfer Out	92,207	-	-	-	160,934	-
Reserves	39,295,339	497,468	304,260	(193,208)	504,264	1%
<i>Total Other Financial Uses</i>	<u>39,387,546</u>	<u>497,468</u>	<u>304,260</u>	<u>(193,208)</u>	<u>665,198</u>	<u>34%</u>
<i>Total Resources Allocated</i>	<u>\$ 51,018,680</u>	<u>16,280,243</u>	<u>13,123,403</u>	<u>(3,156,840)</u>	<u>15,544,740</u>	<u>(5%)</u>

Schedule N

ALL FUNDS PROPOSED TRANSFERS FISCAL YEAR 2004/2005

TRANSFERS IN	General Fund	Special Revenue	Debt Service Funds	Enterprise Funds	Internal Service Funds
Required:					
From General Fund:					
GOB 1987/92/98 Debt Service	\$ -	-	3,809,172	-	-
GOB 1997/2002 Debt Service	-	-	3,016,677	-	-
FIFC					
From General Fund			2,617,425		
Excise Tax Debt Service:					
From General Fund	-	-	1,487,941	-	-
From Water and Sewer	-	-	407,990	-	-
Tax Increment Debt Service:					
From CRA	-	-	1,330,202	-	-
Sunshine State Debt Service:					
From General Capital Projects	-	-	124,010	-	-
From General Fund	-	-	2,287,718	127,129	-
From Central Services Fund	-	-	140,455	-	-
From Parking Fund (Bond Pledge)	-	598,314	-	-	-
From General Fund					
Tax Increment (Beach)	-	606,372	-	-	-
Tax Increment (NWPFH)	-	1,049,881	-	-	-
Discretionary:					
Beach CRA Loan Repayment	606,372	-	-	-	-
Confiscated Property Fund	160,934	-	-	-	-
Vehicle Rental	-	-	-	-	-
Total Transfers In	\$ 767,306	2,254,567	15,221,590	127,129	-

TRANSFERS OUT

Required:					
GOB 1987 Debt Service	\$ 3,809,172	-	-	-	-
GOB 1997 Debt Service	3,016,677	-	160,934	-	-
Excise Tax Debt Service	1,487,941	-	-	407,990	-
Tax Increment	2,006,627	-	-	-	-
Tax Increment Debt Service	-	1,329,402	-	-	-
Sunshine State Debt Service	2,287,718	-	-	-	140,455
FIFC	2,617,425				
Discretionary:					
Grant Match	112,238	-	-	-	-
Capital Improvements	4,806,000	1,949,471	-	12,662,000	-
General Fund	-	-	-	-	-
Community Redevelopment	-	-	-	604,200	-
Repayment to Vehicle Rental Fund	125,277	-	-	-	-
Repayment to General Fund	-	606,372	-	-	-
Transfer to General CIP	-	-	-	1,392,010	-
Transfer to Excise Tax Bonds	-	-	-	-	-
Transfer to Central Services Fund	29,157	-	-	-	-
Transfer to Parking	127,129	-	-	-	-
Total Transfers Out	\$ 20,425,361	3,885,245	160,934	15,066,200	140,455

Transfers in and out do not balance, since this table only includes budgeted funds. Grant, Capital Project, and Trust Funds are not appropriated in the Operating Budget and therefore transfers involving those funds account for the apparent imbalance.

Changes in Authorized City Positions as Full-Time Equivalents (FTE)

	Fiscal Year 2003/2004 REVISED				Fiscal Year 2004/2005 ADOPTED			
	Permanent	Temporary	Temporary	Total	Permanent	Temporary	Temporary	Total
	Full-Time	Full-Time	Part-Time	FTE	Full-Time	Full-Time	Part-Time	FTE
GENERAL FUND:								
Administrative Services	46.00	-	1.75	47.75	50.00	-	1.75	51.75
City Attorney	23.00	-	-	23.00	24.00	-	-	24.00
City Clerk	11.00	-	-	11.00	12.00	-	-	12.00
City Commission	5.00	-	-	5.00	5.00	-	-	5.00
City Manager	23.00	-	-	23.00	27.00	-	-	27.00
Community & Economic Development	63.00	-	-	63.00	64.00	-	-	64.00
Finance	49.00	-	-	49.00	52.00	-	-	52.00
Fire-Rescue	414.00	-	6.20	420.20	433.00	-	6.20	439.20
Human Resources	24.00	-	-	24.00	24.00	-	-	24.00
Office of Professional Standards	3.00	-	-	3.00	3.00	-	-	3.00
Parks & Recreation	235.00	2.00	116.50	353.50	242.00	2.00	116.50	360.50
Police	717.00	-	1.25	718.25	694.00	-	3.25	697.25
Public Services	233.00	-	-	233.00	261.00	-	-	261.00
General Fund Total	1,846.00	2.00	125.70	1,973.70	1,891.00	2.00	127.70	2,020.70
COMMUNITY REDEVELOPMENT FUND:								
City Manager	0.00	-	-	-	0.00	-	-	0.00
Community & Economic Development	5.00	6.00	-	11.00	5.00	6.00	-	11.00
Community Redevelopment Fund Total	5.00	6.00	0.00	11.00	5.00	6.00	0.00	11.00
ENTERPRISE FUNDS:								
Sanitation	79.00	1.00	1.50	81.50	79.00	1.00	1.50	81.50
Water & Sewer	314.00	-	-	314.00	311.00	-	-	311.00
Central Region	34.00	-	-	34.00	34.00	-	-	34.00
Stormwater	21.00	-	-	21.00	21.00	-	-	21.00
Parking System - Administrative Services	46.00	-	1.00	47.00	46.00	-	1.00	47.00
Parking System - Police	23.00	-	-	23.00	23.00	-	-	23.00
Executive Airport	12.00	-	0.50	12.50	13.00	-	0.50	13.50
Enterprise Funds Total	529.00	1.00	3.00	533.00	527.00	1.00	3.00	531.00
INTERNAL SERVICE FUNDS:								
Insurance	9.00	-	-	9.00	9.00	-	0.00	9.00
Central Services	10.00	1.00	1.00	12.00	9.00	-	1.50	10.50
Vehicle Rental	5.00	-	-	5.00	5.00	-	-	5.00
Internal Service Funds Total	24.00	1.00	1.00	26.00	23.00	0.00	1.50	24.50
LIGHT DUTY POSITIONS (Insurance Fund)								
Fire-Rescue	1.00	-	-	1.00	1.00	-	-	1.00
Parks & Recreation	2.00	0.00	0.00	2.00	2.00	-	-	2.00
Police	1.00	0.00	0.00	1.00	0.00	-	-	0.00
Public Services	2.00	0.00	0.00	2.00	2.00	-	-	2.00
Light Duty Positions Total	6.00	0.00	0.00	6.00	5.00	0.00	0.00	5.00
GRANTS AND CONFISCATION FUNDS:								
Fire-Rescue	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
Community & Economic Development	19.00	1.00	0.50	20.50	19.00	1.00	0.50	20.50
Parks & Recreation	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
Police	6.00	1.00	0.00	7.00	6.00	1.00	0.00	7.00
Grants and Confiscation Funds Total	28.00	2.00	0.50	30.50	26.00	2.00	0.50	28.50
ALL FUNDS TOTAL	2,438.00	12.00	130.20	2,580.20	2,477.00	11.00	132.70	2,620.70

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Schedule O

Schedule P

Average Homeowner Tax Bill Using the Home Amount from Last Year's Budget

	Levied FY 2004	Proposed FY 2005			Levied FY 2004	Proposed FY 2005	
Assessed Value	196,192	199,920	1.9%	Assessed Value	196,192	221,501	12.9%
Homestead Exemption	(25,000)	(25,000)		Homestead Exemption	0	0	
Taxable Value	171,192	174,920		Taxable Value	196,192	221,501	
Operating Millage Rate	4.8288	5.4319		Operating Millage Rate	4.8288	5.4319	
Debt Service Millage	0.3682	0.3632		Debt Service Millage	0.3682	0.3632	
Total Millage	5.1970	5.7951		Total Millage	5.1970	5.7951	
City Tax Bill	\$ 889.68	\$ 1,013.68	\$ 123.99	City Tax Bill	\$ 1,019.61	\$ 1,283.62	\$ 264.01
Non Advalorem Fire Fee	\$ 63.00	\$ 119.00	<u>\$56.00</u>	Non Advalorem Fire Fee	\$ 63.00	\$ 119.00	<u>\$56.00</u>
Total Change			<u>\$179.99</u>				<u>\$320.01</u>

Average Homeowner Tax Bill Using the Home Amount from the Property Appraiser Condominium

	Levied FY 2004	Proposed FY 2005			Levied FY 2004	Proposed FY 2005	
Assessed Value	223,741	227,992	1.9%	Assessed Value	223,741	252,604	12.9%
Homestead Exemption	(25,000)	(25,000)		Homestead Exemption	0	0	
Taxable Value	198,741	202,992		Taxable Value	223,741	252,604	
Operating Millage Rate	4.8288	5.4319		Operating Millage Rate	4.8288	5.4319	
Debt Service Millage	0.3682	0.3632		Debt Service Millage	0.3682	0.3632	
Total Millage	5.1970	5.7951		Total Millage	5.1970	5.7951	
City Tax Bill	\$ 1,032.86	\$ 1,176.36	\$ 143.50	City Tax Bill	\$ 1,162.78	\$ 1,463.86	\$ 301.08
Non Advalorem Fire Fee	\$ 63.00	\$ 119.00	<u>\$56.00</u>	Non Advalorem Fire Fee	\$ 63.00	\$ 119.00	<u>\$56.00</u>
Total			<u>\$199.50</u>	Total			<u>\$357.08</u>

Average Homeowner Tax Bill Using the Home Amount from the Property Appraiser Single Family Home

	Levied FY 2004	Proposed FY 2005			Levied FY 2004	Proposed FY 2005	
Assessed Value	321,767	327,881	1.9%	Assessed Value	321,767	363,275	12.9%
Homestead Exemption	(25,000)	(25,000)		Homestead Exemption	0	0	
Taxable Value	296,767	302,881		Taxable Value	321,767	363,275	
Operating Millage Rate	4.8288	5.4319		Operating Millage Rate	4.8288	5.4319	
Debt Service Millage	0.3682	0.3632		Debt Service Millage	0.3682	0.3632	
Total Millage	5.1970	5.7951		Total Millage	5.1970	5.7951	
City Tax Bill	\$ 1,542.30	\$ 1,755.23	\$ 212.93	City Tax Bill	\$ 1,672.22	\$ 2,105.21	\$ 432.99
Non Advalorem Fire Fee	\$ 63.00	\$ 119.00	<u>\$56.00</u>	Non Advalorem Fire Fee	\$ 63.00	\$ 119.00	<u>\$56.00</u>
Total			<u>\$268.93</u>	Total			<u>\$488.99</u>

Schedule Q

COMPARISON OF GENERAL FUND FY 04/05 PROPOSED BUDGETS TO SAVINGS PLAN (EXCLUSIVE OF TRANSFERS)

DEPT	FY 04 ORIG BUDGET	FY 05 SAVINGS GOAL	ADD BACKS	OTHER ADJUST	ADDITIONAL REVENUE	FURLOUGH & SALARY SAV	PROPOSED BUDGET
Admin Services	\$ 8,979,958	699,134	190,000		175,000	136,035	7,502,415
City Attorney	2,476,363	209,240				65,408	2,877,635
City Clerk	931,240	83,791		210,000		19,488	1,150,425
City Commission	290,841	28,000				-	300,258
City Manager	2,786,958	226,665	250,000			56,692	3,254,000
Com & Econ Dev	6,257,768	379,551				95,048	6,739,035
Finance	3,656,261	241,800		61,600	180,000	66,552	4,292,364
Fire-Rescue	44,814,437	3,251,259	412,000	1,498,891	300,000	759,051	49,536,052
Human Res*	n/a*	n/a*	n/a*	n/a*	n/a*	n/a*	2,305,018
Office of Prof Std	488,669	44,085				6,643	454,203
Parks & Rec	26,565,199	2,091,557	1,630,000		83,000	451,666	28,309,683
Police	73,897,920	6,384,780				916,274	76,060,290
Public Services	21,230,884	1,370,000	400,000			433,786	26,212,238
Other Gen Govt	3,838,967	13,700	1,600,000			-	12,462,082
TOTAL	\$ 196,215,465	15,023,562	4,482,000	1,770,491	738,000	3,006,643	221,455,698

*Included as part of Administrative Services

Schedule Q

Schedule R

SCHEDULE R PRELIMINARY

GENERAL CAPITAL IMPROVEMENT PLAN

FUNDING SOURCES

2004/05

2005/06

2006/07

2007/08

2008/09

Transfers In

General Fund	\$	4,806,000	\$	4,900,000	\$	5,000,000	\$	5,000,000	\$	5,000,000
Water & Sewer Enterprise	\$	1,400,000	\$	1,400,000	\$	1,400,000	\$	1,400,000	\$	1,400,000
Carry Forward	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000

Other Sources

Interest Earnings	\$	75,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000
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Grant Funding/Shared Revenues

County Shared Gas Tax	\$	900,000	\$	900,000	\$	900,000	\$	900,000	\$	900,000
FDOT Funds - A1A - 4+2 Expansion	\$	3,000,000	\$	1,500,000	\$	-	\$	-	\$	-
County/State/Fed. Funds-NW 7th-9th Connector	\$	1,500,000	\$	-	\$	-	\$	-	\$	-
FDOT Funds - Streetscape-Andrews/3rd Aves.	\$	-	\$	-	\$	15,000,000	\$	-	\$	-

TOTAL FUNDING SOURCES	\$	11,731,000	\$	8,850,000	\$	22,450,000	\$	7,450,000	\$	7,450,000
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TOTAL FUNDING USES	\$	11,731,000	\$	8,850,000	\$	22,450,000	\$	7,450,000	\$	7,450,000
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PRELIMINARY

GENERAL CAPITAL IMPROVEMENT PLAN

FUNDING USES						
	2004/05	2005/06	2006/07	2007/08	2008/09	
<i>Bond Costs</i>						
Debt Service - Broward Blvd.	\$ 96,917	\$ 96,917	\$ 96,917	\$ 96,917	\$ 96,917	
Subtotal - Bond Costs:	\$ 96,917	\$ 96,917	\$ 96,917	\$ 96,917	\$ 96,917	
<i>Recapitalization Improvement Projects</i>						
Railroad Crossing Recapitalization	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Parks & Recreation Recapitalization	\$ 500,000	\$ 500,000	\$ 500,000	\$ 550,000	\$ 550,000	
Fire-Rescue Infrastructure Recapitalization	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	
Marine Facilities Recapitalization	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
Police Recapitalization	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Subtotal - Recapitalization:	\$ 1,245,000	\$ 1,245,000	\$ 1,245,000	\$ 1,295,000	\$ 1,295,000	
<i>Traditional Capital Improvement Projects</i>						
Capital Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Neighborhood Capital Improvements (NCIP)	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	
Business Capital Improvements (BCIP)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Subtotal - Traditional:	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	
<i>Transportation Projects</i>						
Misc. Roadway Safety Improvements	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	
Speed Humps - Various Locations	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Traffic Studies & Planning	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Miscellaneous Transportation Projects	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Road Closure Projects	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Curb & Gutter Recapitalization	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Sidewalk Recapitalization	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
Streetlight Recapitalization	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Street Resurfacing	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
A1A Expansion/Realignment	\$ 3,000,000	\$ 1,500,000	\$ -	\$ -	\$ -	
NW 7th-9th Connector	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	
Streetscape Project-Andrews/3rd Avenues	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	
Subtotal - Trans:	\$ 5,899,000	\$ 2,899,000	\$ 16,399,000	\$ 1,399,000	\$ 1,399,000	
<i>Miscellaneous Projects</i>						
Accelerated Projects/Bonded Projects	\$ 3,910,083	\$ 4,054,083	\$ 4,129,083	\$ 4,104,083	\$ 4,104,083	
Special Assessment Projects	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	
Park Mall Improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Subtotal - Misc Projects:	\$ 3,940,083	\$ 4,059,083	\$ 4,159,083	\$ 4,109,083	\$ 4,109,083	
TOTAL FUNDING USES	\$ 11,731,000	\$ 8,850,000	\$ 22,450,000	\$ 7,450,000	\$ 7,450,000	

PRELIMINARY

AIRPORT CAPITAL IMPROVEMENT PLAN

	2004/05	2005/06	2006/07	2007/08	2008/09
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FUNDING SOURCES

FAA / FDOT Funding	\$ 2,291,750	\$8,124,375	\$5,690,625	\$3,709,500	\$2,776,500
Airport Enterprise Fund	\$ 998,250	\$1,130,625	\$934,375	\$1,330,500	\$1,018,500

TOTAL FUNDING SOURCES	\$3,290,000	\$9,255,000	\$6,625,000	\$5,040,000	\$3,795,000
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FUNDING USES

Annual Aviation Infrastructure Recapitalization	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Annual Aviation Infrastructure Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Airpark/Aviation Infrastructure Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Airfield Improvements Fund Reserve	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Access Improvements-Phase 3	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Access Improvements-Phase 4	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
Access Improvements-Phase 5	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Landbanking Program	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Helistop Infrastructure Recap.	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Security Annex	\$ 600,000	\$ -	\$ -	\$ -	\$ -
Taxiway Shoulder Stabilization-Phase II	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Runway 13-31 Pavement Rehabilitation	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
Part 161 Study	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Taxiway Alpha Relocation-Design	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Construct East Taxiway Loop	\$ -	\$ 2,250,000	\$ -	\$ -	\$ -
Install Blast Fence/Noise Berm	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Construct Landside Signage	\$ 760,000	\$ -	\$ -	\$ -	\$ -
Relocate Western 3000' Section of T/W Alpha	\$ -	\$ 2,575,000	\$ -	\$ -	\$ -
Relocate Eastern 3000' Section of T/W Alpha	\$ -	\$ -	\$ 2,575,000	\$ -	\$ -
Helistop Noise Impact Study	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Runway 8-26 - Acquire Easements	\$ -	\$ -	\$ -	\$ 250,000	\$ -
Perimeter Road Resurfacing	\$ -	\$ -	\$ 300,000	\$ -	\$ -
Airfield Turf Establishment	\$ -	\$ -	\$ 300,000	\$ -	\$ -
Taxiways D & C Pavement Rehabilitation	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Construct Eastern Perimeter Road	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Taxiway Pavement Rehabilitation	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
Construct Customs Building	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -
Construct Customs Apron	\$ -	\$ -	\$ -	\$ 840,000	\$ -
3DAAP Update Services	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Airport Master Plan Update	\$ -	\$ -	\$ -	\$ -	\$ 420,000
Airport Part 150 Noise Study Update	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Access & Drainage Improvements	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Construct Maintenance Building	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Observation Area-Phase 2	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Replace Existing ARFF Vehicle	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -

TOTAL FUNDING USES	\$ 3,290,000	\$ 9,255,000	\$ 6,625,000	\$ 5,040,000	\$ 3,795,000
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PRELIMINARY

UTILITIES SERVICES CAPITAL IMPROVEMENT PLAN

	2004/05	2005/06	2006/07	2007/08	2008/09
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FUNDING SOURCES

Water & Sewer Fund 454	\$ 12,000,000	\$ 9,500,000	\$ 9,500,000	\$ 9,500,000	\$ 8,500,000
W&S Bond Fund 482	\$ 53,650,641	\$ 45,918,000	\$ 9,650,000	\$ 7,627,000	\$ 97,342,000
State Revolving Fund Construction Loan Fund 487	\$ 14,955,000				
Regional Reserve & Replacement Fund 451	\$ 672,000				
Regional Bond Fund 485	\$ 3,560,000				

TOTAL FUNDING SOURCES	\$ 84,837,641	\$ 55,418,000	\$ 19,150,000	\$ 17,127,000	\$ 105,842,000
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FUNDING USES

Water & Sewer Master Plan CIP Misc. Projects		\$ 9,500,000	\$ 9,500,000	\$ 9,500,000	\$ 8,500,000
Bond Projects		\$ 45,918,000	\$ 9,650,000	\$ 7,627,000	\$ 97,342,000
Construction - Dixie Wellfield Upgrades - Long Term	\$ 2,097,000				
SDC - Dixie Wellfield Rehab and Generators	\$ 408,000				
Construction - Peele Dixie - 2005 R & R	\$ 50,000				
Construction - Fiveash WTP - Other Phase 2 Projects	\$ 7,140,000				
Construction - Fiveash WTP - Phase 2	\$ 2,100,000				
SDC - Fiveash WTP - Other Phase 2 Projects	\$ 571,200				
SDC - Fiveash WTP - Phase 2	\$ 168,000				
Design - Imperial Point Water Main Replacement	\$ 43,000				
Design - Dorsey Riverbend Water Main Replacement	\$ 66,600				
Design - NW 15th Ave and NW 7th St Large Water Main Rep	\$ 57,500				
Design - NW 12th Ave Large Water Main Replacement	\$ 24,000				
Design - NW 7th St and NW 11th Ave Large Water Main Rep	\$ 15,200				
Design - North Andrews Ave Large Water Main Replace	\$ 90,400				
Design - 16th Ave Large Water Main Replacement	\$ 53,500				
Design - NE 4th St Ave Large Water Main Replacement	\$ 52,800				
Design Criteria Package for WM River Crossing Design/Build	\$ 86,000				
Design - Tarpon River Area WM Improvements	\$ 78,700				
Design - SA 9 WM - SE 4th Ave from Poinciana Tank to Port	\$ 109,200				
Design - NE 7th Ave/Flagler Drive Large Water Main	\$ 20,500				
Construction - Sea Ranch Lakes new N-S WM	\$ 820,000				
Construction - Seagrape new WM - south of Pine Ave	\$ 402,600				
SDC - Sea Ranch Lakes new N-S WM - north of Pine Ave	\$ 65,600				
SDC - Seagrape new WM - south of Pine Ave	\$ 32,200				
Construction - Sewer Area 7 Large Water Main Imp	\$ 1,000,000				
SDC - Sewer Area 7 Large Water Main Improvements	\$ 91,481				
Construction - Riverside Park Large Water Main	\$ 809,000				
SDC - Riverside Park Large Water Main	\$ 64,700				
Construction - D - Water Main East of I-95 except JPA	\$ 912,440				
Construction - Coral Ridge CC Water Main Replacement	\$ 1,275,000				
SDC - Coral Ridge CC Water Main Replacement	\$ 60,000				
Construction - Bal Harbor Water Main Replacement	\$ 195,500				
SDC - Bal Harbor Water Main Replacement	\$ 9,250				
Construction - Large WM Replacement in SA 12 and 17	\$ 1,067,700				

PRELIMINARY

UTILITIES SERVICES CAPITAL IMPROVEMENT PLAN

	2004/05	2005/06	2006/07	2007/08	2008/09					
FUNDING USES CONTINUED										
Const - South Andrews/New River Area Water Main	\$	1,005,550								
SDC - South Andrews/New River Area Water Main Rep	\$	47,500								
Construction - Water Main Repl Sewer (River Oaks)	\$	1,347,000								
Const. - Large Water Main Repl in Sewer (River Oaks)	\$	380,800								
Construction - NE 33rd Ave. Water Main	\$	820,000								
Construction - Dolphin Isles Water Main Replacement	\$	198,000								
SDC - NE 33rd Ave Water Main	\$	65,600								
SDC - Dolphin Isles Water Main Replacement	\$	16,000								
Construction - WM Replacement in SA 8 (Edgewood)	\$	899,900								
Construction - 18 inch WM Replacement in Poinciana	\$	1,095,700								
Const. along SE 4th Ave from SE 16th Ct to Davie Blvd	\$	735,000								
Construction - SW 6th Ave WM Replacement	\$	403,300								
Construction - 10 inch WM Replacement in Poinciana	\$	195,600								
SDC - 18 inch WM Replacement in Poinciana Park	\$	87,700								
SDC - P. Park N WM - along SE 4th Ave from SE 16th Ct	\$	58,800								
SDC - SW 6th Ave WM Replacement	\$	32,300								
SDC - 10 inch WM Replacement in Poinciana Park	\$	15,600								
Construction - 17th Causeway Water Main	\$	696,700								
SDC - 17th Causeway Water Main	\$	55,700								
Construction - Melrose Park Water Main Replacement	\$	518,000								
SDC - Melrose Park Water Main Replacement	\$	23,300								
Const. - Sunrise Key and Intracoastal Water Mains	\$	2,026,000								
Const. - Seven Isles/Las Olas Isles Small Water Mains	\$	2,568,000								
Construction - Package B - All directional drill crossings for Wat	\$	1,787,920								
Const. - Water Main East of I-95 (SW 9th Ave to US1)	\$	1,119,990								
Design - Sewer Area 2 - West of 27th Ave	\$	628,552								
Construction - Sewer Area 12 and 17	\$	1,119,708								
Construction - Sewer Area 7 (Croissant Park)	\$	4,211,423								
Construction - Sewer Area 8 (Edgewood)	\$	9,179,120								
Construction - Sewer Area 1 (Riverside Park)	\$	7,218,918								
Construction - Sewer Area 6 (River Oaks)	\$	5,249,800								
Construction - Sunrise Key Force Main	\$	48,000								
Const - Seven Isles/ELOI Beach Force Main Repl	\$	660,000								
Design/Build - Replace pumps at D-11, D-18, D-19, D-21	\$	209,520								
SDC - Design/Build - Replace pumps at D-11, D-18, D-19, D-21	\$	15,520								
Construction - Replace pump station A-29	\$	460,000								
Construction - Replace pump station B-14	\$	325,000								
Construction - Replace pump station D-36	\$	295,000								
Construction - Replace pump station B-15	\$	180,000								
SDC - Replace pump station A-29	\$	36,800								
SDC - Replace pump station B-14	\$	26,000								
SDC - Replace pump station D-36	\$	23,600								
SDC - Replace pump station B-15	\$	14,400								
Construction - Coral Ridge Repump Station (B)	\$	170,000								
Design/Build - Replace pumps at station B-1	\$	129,600								
SDC - Design/Build - Replace pumps at station B-1	\$	9,600								
Construction - Rehab 9 LOI POT Stations (Seven Isles)	\$	444,749								
Contracted Sewer System Rehabilitation - 2006	\$	5,503,300								
SDC - Contracted Sewer System Rehabilitation - 2006	\$	280,000								
2005 Regional (Large User) WW Metering Stations	\$	18,000								
Central Regional Wastewater System- R & R Projects:	\$	526,000								
Construction - WWTP Equip 2005-2007	\$	3,283,920								
SDC - WWTP Equip 2005-2007	\$	106,080								
GTL Annual CAR and R&R Year 2005	\$	20,000								
WWTP - Pump Replacement - FY05/06	\$	108,000								
Program Management 2005	\$	8,100,000								
TOTAL FUNDING USES	\$	84,837,641	\$	55,418,000	\$	19,150,000	\$	17,127,000	\$	105,842,000

PRELIMINARY

STORMWATER CAPITAL IMPROVEMENT PLAN

	2004/05	2005/06	2006/07	2007/08	2008/09
FUNDING SOURCES					
Transfers In:					
Stormwater Fund	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000
TOTAL FUNDING SOURCES	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000

FUNDING USES					
Stormwater System Recapitalization	\$ 634,000	\$ 634,000	\$ 634,000	\$ 634,000	\$ 634,000
New Stormwater Management Facilities	\$ 706,000	\$ 706,000	\$ 706,000	\$ 706,000	\$ 706,000
TOTAL FUNDING USES	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000

PARKING CAPITAL IMPROVEMENT PLAN

	2004/05	2005/06	2006/07	2007/08	2008/09
FUNDING SOURCES					
Parking Fund Operating Budget	\$ 307,000	\$ 300,000	\$ 600,000	\$ 700,000	\$ 700,000
Parking Fund-Retained Earnings	\$ 500,000	\$ 1,355,000			
Parking Fund-Loan	\$ 1,280,000	\$ 200,000			
Arts & Science Garage Rehab					
Performing Arts Center	\$ 294,000				
Downtown Development Authority	\$ 294,000				
Beach Transit System					
CRA-Beach	tbd	tbd	tbd	tbd	
Aquatic Complex- Parking Garage					
Revenue Bond		\$ 3,000,000			
TOTAL FUNDING SOURCES	\$ 2,675,000	\$ 4,855,000	\$ 600,000	\$ 700,000	\$ 700,000

FUNDING USES					
Arts & Science Garage Rehab	\$ 700,000				
City Park Garage Rehab	\$ 1,200,000	\$ 700,000			
Beach Transit System	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
South Beach -Convert to Metered Lot		\$ 500,000			
Aquatic Complex- Parking Garage		\$ 3,000,000			
ADA Compliance-Rehab Projects	\$ 275,000	\$ 155,000			
Recapitalization of Parking Facilities	\$ 300,000	\$ 300,000	\$ 400,000	\$ 500,000	\$ 500,000
TOTAL FUNDING USES	\$ 2,675,000	\$ 4,855,000	\$ 600,000	\$ 700,000	\$ 700,000